Estimates

Fiscal Year Ending March 31, 2004

BRITISH COLUMBIA

Ministry of Finance

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INTRODUCTION TO THE ESTIMATES

The Estimates for each fiscal year is presented to the Legislative Assembly by the Minister of Finance.

The *2003/04 Estimates* is presented on a consolidated basis which combines the Consolidated Revenue Fund, Crown corporations agencies, and regional authorities. The Estimates includes a pro forma statement of financial position, a statement of operations which combines the operating revenues and expenses of the Consolidated Revenue Fund, Crown corporations and agencies, and regional authorities, and non-operating financial requirements (financing transactions) of the broadly defined government entity for the coming fiscal year. The Estimates also includes budget and revised forecast information for the 2002/03 fiscal year for comparative purposes.

The Consolidated Revenue Fund is comprised of the General Fund. All expenditures from the Consolidated Revenue Fund must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute. The General Fund is the main operating account of government and includes a number of Special Accounts which provide statutory authority for specific expenditures.

In addition to disclosing the pro forma statement of financial position, statement of operations and financing transactions of the government, the Estimates form the basis for annual Consolidated Revenue Fund appropriations approved by the Legislative Assembly through a *Supply Act*. Votes contained in the Consolidated Revenue Fund provide the framework for legislative control of government spending since funds can only be expended for purposes stated in the Estimates. Expenses cannot exceed individual vote totals without legislative authority. Voted expenses are detailed by sub-votes and group account classification in the Estimates.

Voted and Special Account expenses are detailed by standard object of expense in the *Supplement to the Estimates*. This more detailed presentation is intended to provide additional information and establishes a framework for administrative control by Treasury Board over special office and ministry expenses.

The *2003/04 Estimates* is comprised of three separate sections:

1. **Summary Information** - this section of the Estimates provides an overview the government's financial plan for the 2003/04 fiscal year. This section also presents an outline of the accounting policies on which the Estimates have been prepared and significant presentation changes in the Estimates from the previous year.

2. **Estimates of Special Offices, Ministries and Other Appropriations** – this section presents detailed information on Consolidated Revenue Fund operating expense, capital and other financing transactions. The Legislative Assembly will be asked to approve Consolidated Revenue Fund expenses through a *Supply Act* based on the detailed information that is provided in this section. The *Supply Act* will provide the legislative authority for voted appropriations and financial requirements. Expenses from Special Accounts are disclosed in the Estimates, however they are not included in *Supply Act* totals since they have existing statutory authority.

   Each special office and ministry is presented on a similar basis.
   1. Summary - summarizes total voted and statutory (Special Account) expense, capital and other financing transactions which are the responsibility of the special office or ministry. Also included is the estimated full-time equivalent (FTE) employment for the fiscal year.
   2. Core Business Summary – discloses operating expense, capital and other financing transactions by core business on both the gross (before deducting external recoveries) and net (after deducting external recoveries) basis. A core business includes programs and/or functions grouped together based on common roles and/or purposes. Where core businesses are not required (Special Offices and Other Appropriations), the voted and statutory (Special Account) expense and capital expenditures are disclosed by vote.
   3. Operating Expense by Core Business – includes a description of the purpose for each vote and operating expense details by voted and statutory appropriations. Where core businesses are not required (Special Offices and Other Appropriations), the operating expense, capital expenditures and full-time equivalent (FTE) employment are disclosed by vote.
   4. Special Accounts – discloses revenue and expense, capital and other financing transactions and projected spending authority available for all special accounts.
   5. Financing Transactions – discloses financing transactions which are the responsibility of the special office or ministry.

3. **Schedules** – this section of the Estimates consists of supporting schedules that include detailed Consolidated Revenue Fund operating expense, capital expenditure and FTE reconciliation to restate the *2002/03 Estimates* to be consistent with the *2003/04 Estimates* presentation; summaries of operating and financial requirements and opening and closing balances for all Special Accounts; summaries of major ministry and taxpayer-supported Crown corporation and agency related financing transactions; a summary of FTE staff utilization by special office, ministry, taxpayer-supported Crown corporation agency, and regional authority; a summary of ministerial accountability for operating expenses; a reconciliation of the deficit to the change in taxpayer-supported debt and disclosure of vote debt; summaries of taxpayer-supported Crown corporation agency and regional authority revenues and expenses; and a detailed reconciliation of revenue by source and expense by function.

EXPLANATORY NOTES

Recoveries in the Estimates

As in previous years, the 2003-04 Estimates contains several votes and sub-votes where recoveries are applied against expenses. In these situations the total recoveries amount is disclosed in the gross account classification located on the last page of each special office, ministry or other appropriation section.

There are two forms of recoveries:

1. **Internal Recoveries** - represents transfers within the Consolidated Revenue Fund and generally comprise inter-ministry charges/costs for costs budgeted centrally in government for the provision of certain goods and services that are recovered from areas elsewhere in government that consume and/or use those goods and services. Internal recoveries include employee benefits, postal services, Queen's Printer services and Provincial Treasury banking charges.

2. **External Recoveries** - represents recoveries to the Consolidated Revenue Fund from entities outside of the Consolidated Revenue Fund, and include costs and amounts recovered from government corporations, other levels of government and non-government organizations, individuals and businesses. External recoveries also include working fund interest earnings, an offset for commissions paid for the collection of government revenues and accounts, and increases in provisions for or the write-off of uncollectible revenue-related accounts. An example of a major external recovery is interest costs relating to funds borrowed by government and re-loaned to public bodies.

Authority to Spend Estimated Recoveries

Consolidated Revenue Fund expense budgets are established on the basis of the gross amount of funds required for a particular purpose, with anticipated recoveries then being deducted to arrive at the net expense. A shortfall in anticipated recoveries would cause net expenses to increase. Section 23(3) of the Financial Administration Act provides that where a vote in the Estimates approved by the Legislature shows an item as a credit or recovery, the vote is deemed to authorize the payment of the net expense plus the amount of the credit or recovery that is budgeted, whether or not the latter amount is actually realized. Under-realization of recoveries would have the same effect on the Consolidated Revenue Fund operating result as an equivalent shortfall in anticipated government revenue.

Authority to Spend Excess Recoveries

Section 23(3) of the Financial Administration Act also provides that excess Consolidated Revenue Fund recoveries (amounts earned over and above those shown in the Estimates approved by the Legislative Assembly) may be used for additional expenses, with the prior approval of Treasury Board. This incremental spending would have no impact on net budgeted Consolidated Revenue Fund expenses since the incremental recoveries would offset the incremental spending.

Capital Acquisitions

The government capitalizes certain capital assets in its financial statements. The annual cost of these acquisitions is shown in each ministry's section of the Estimates, and is summarized in Schedules 2 and 3. The cost of these acquisitions is not included in ministries' operating budgets but is instead voted as one amount in the Supply Act. The amortization cost of tangible capital assets held by the Consolidated Revenue Fund is included in ministry operating budgets. The government also provides capital funding to organizations within and outside of the government reporting entity to fund public infrastructure. Schedule 2 summarizes this funding. The amortization cost of these advances is included in ministry operating budgets.

SUMMARY INFORMATION

Estimates Accounting Policies and Presentation Changes

Estimated Statement of Financial Position

Estimated Statement of Operations

Estimated Deficit Overview

Estimated Accumulated Deficit

Estimated Revenue by Source

Estimated Expenses by Organization

Estimated Consolidated Revenue Fund Expenses

[illegible]

[illegible]

[illegible]

1) [illegible]

2) [illegible]

   a) [illegible]

   b) [illegible]

[illegible]

[illegible]

1) [illegible]

ESTIMATES ACCOUNTING POLICIES AND PRESENTATION CHANGES (Continued)

j. **Regional Authorities** - During fiscal years 2003/04 to 2005/06, the Ministry of Children and Family Development will transfer authority for services in its Community Living Services and Child and Family Development programs to new governance structures. While these bodies will be responsible for directing operating and managing funds and services, the government will retain responsibility for funding, performance agreements, and monitoring and assessing accountabilities of the authorities. Therefore, these authorities are included in the government reporting entity. Details on the estimated revenues and expenses of these regional authorities can be found in Schedule L of the *2003/04 Estimates*.

k. **Summary Information** - In prior years, the Estimates consolidated taxpayer-supported Crown corporation/agency results using the modified equity basis which included the profits/losses of Crown corporations/agencies rather than the individual assets, liabilities, revenues and expenses. Commencing with the *2003/04 Estimates*, the assets, liabilities, revenues and expenses of taxpayer-supported entities have been consolidated with the assets, liabilities, revenues and expenses of the Consolidated Revenue Fund on a line-by-line basis. This presentation is consistent with GAAP consolidation policies. A number of tables in the Summary Information section of the Estimates have also been changed to conform with the new method of consolidation.

The presentation format of the Estimated Statement of Financial Position (formerly known as the Balance Sheet) has changed to comply with GAAP presentation requirements for government organizations. The Estimated Statement of Operations fully consolidates the revenues and expenses of the government. In prior years' Estimates, this table was located in the Schedules section for information purposes only. The Estimated Deficit Overview provides a high level presentation of the Statement of Operations and separates out taxpayer-supported programs and agencies from self-supported operations. Taxpayer-supported programs and agencies include the Consolidated Revenue Fund, taxpayer-supported Crown corporation/agency and regional authorities. The Estimated Revenue by Source table combines the revenues of taxpayer-supported programs and agencies with the net earnings of self-supported Crown corporations/agencies to arrive at the total revenue. The Estimated Expense by Organization combines the operating expenses of taxpayer-supported programs and agencies to arrive at the total expense.

l. **Estimates of Special Offices, Ministries and Other Appropriations** - The *2003/04 Estimates* presentation format of this section has been changed to better align with ministry service plans. Each ministry section begins with a summary page which includes the ministry's mission statement as well as a summary of the total voted and statutory (Special Accounts) expense, capital and other financing transactions and full-time equivalent (FTE) employment for the fiscal year. The following pages disclose the operating expenses, capital expenditures and other financing transactions by core business on both a summary and detailed level. The Special Offices and Other Appropriations sections of the Estimates have also changed to correspond with the new format. However, as Special Offices and Other Appropriations are not required to disclose activities by core business, the operating expense, capital expenditures and other financing transactions for these sections are disclosed by vote. The group account classification for voted expenses is reported at the ministry level in the Estimates; details on group account classification at the individual sub-vote level can be found in the Supplement to the Estimates.

m. **Schedules** - The *2003/04 Estimates* includes five new schedules. The first schedule, Regional Authorities - Estimated Revenues and Expenses (Schedule L) provides details on the estimated revenues and expenses of the Ministry of Children and Family Development governance authorities. The second and third schedules, Reconciliation of Deficit to Change in Taxpayer-Supported Debt and Statement of Total Debt (Schedule H) and Estimated Consolidated Revenue Fund Operating Result (Schedule J), are schedules that in previous years' Estimates have been included in the Summary Information section. The fourth schedule, Estimated Revenue by Source (Schedule M) provides a detailed reconciliation of revenue by both source and organization. The purpose of this schedule is to show the revenue attributable to the Consolidated Revenue Fund, Crown corporation/agencies and regional authorities on a source basis. The fifth schedule, Estimated Expense by Function (Schedule N) provides a detailed reconciliation of expenses by both function and organization. The purpose of this schedule is to show the operating expenses attributable to the Consolidated Revenue Fund, Crown corporation/agencies and regional authorities on a functional basis.

ESTIMATED STATEMENT OF FINANCIAL POSITION[1]

Estimates[2] 2002/03 $000	Revised Forecast[2] 2002/03 $000		Estimates 2003/04 $000
		Financial Assets	
281,000	173,000	Cash and Temporary Investments	152,000
1,304,000	1,033,000	Loans and Investments	1,770,000
2,595,000	2,587,000	Equity in Self-Supported Crown Corporations and Agencies	2,594,000
8,087,000	7,571,000	Financial Assets of Crown Corporations and Agencies[3]	8,276,000
12,267,000	11,364,000		12,792,000
		Liabilities	
13,000	6,000	Unfunded Pension Liabilities	6,000
1,416,000	1,568,000	Working Capital Deficiency[4]	1,438,000
1,429,000	1,574,000		1,444,000
31,601,000	29,281,000	Taxpayer-Supported Debt	32,049,000
8,377,000	7,687,000	Self-Supported Debt	8,420,000
750,000	300,000	Forecast Allowance	500,000
40,728,000	37,268,000		40,969,000
(438,000)	(426,000)	Less: Debt Guarantees and Non-Guaranteed Debt[5]	(442,000)
40,290,000	36,842,000	Total Debt	40,527,000
41,719,000	38,416,000		41,971,000
(29,452,000)	(27,052,000)	Net Liabilities	(29,179,000)
		Non-Financial Assets	
7,424,000	7,141,000	Prepaid Capital Advances (net)[6]	7,313,000
11,525,000	11,098,000	Investment in Capital Assets (net)[6]	10,735,000
419,000	285,000	Other Assets	303,000
19,368,000	18,524,000		18,351,000
(8,787,000)	(8,524,000)	Accumulated Deficit	(10,828,000)

NOTES

[1] Figures have been rounded to the nearest million.

[2] The 2002/03 Estimates and Revised Forecast amounts have been restated to be consistent with the *2003/04 Estimates* presentation.

[3] Includes loans to Crown corporations and agencies for the purchase of capital assets.

[4] Working capital includes accounts receivable, inventories, accounts payable, accrued liabilities and deferred revenues.

[5] Represents loan guarantees, and Crown corporation agency debt which has not been borrowed from or guaranteed by the provincial government.

[6] Prepaid capital advances and investment in capital assets are reported net of amortization.

ESTIMATED STATEMENT OF OPERATIONS [1,3]

Estimates [2] 2002/03 $000	Revised Forecast [2] 2002/03 $000		Estimates 2003/04 $000
		Revenue	
13,018,000	12,365,000	Taxation	**13,341,000**
2,867,000	3,002,000	Natural Resource	**3,396,000**
2,407,000	2,517,000	Fees and licences	**2,262,000**
777,000	659,000	Investment earnings	**728,000**
936,000	906,000	Miscellaneous	**900,000**
1,651,000	1,717,000	Net earnings of Self-Supported Crown Corporations and Agencies	**1,381,000**
3,327,000	3,809,000	Contributions from the Federal Government	**3,992,000**
24,983,000	24,975,000	Total Revenue	**26,000,000**
		Expenses	
10,674,000	10,707,000	Health	**10,718,000**
3,297,000	3,096,000	Social Services	**2,856,000**
6,936,000	6,954,000	Education	**6,936,000**
1,462,000	1,471,000	Protection of persons and property	**1,428,000**
1,605,000	1,699,000	Transportation	**1,354,000**
1,208,000	1,128,000	Natural resource and economic development	**1,127,000**
1,097,000	987,000	Other	**1,123,000**
500,000	496,000	General Government	**466,000**
1,854,000	1,539,000	Interest	**1,792,000**
28,633,000	28,475,000	Total Expenses	**27,800,000**
(3,650,000)	(3,500,000)	Deficit before Forecast Allowance	**(1,800,000)**
(750,000)	(300,000)	Forecast Allowance	**(500,000)**
(4,400,000)	(3,800,000)	Deficit	**(2,300,000)**

NOTES

[1] Figures have been rounded to the nearest million.

[2] The 2002/03 Estimates and Revised Forecast amounts have been restated to be consistent with the *2003/04 Estimates* presentation.

[3] The Estimated Summary Statement of Operations discloses budgeted amounts for revenues and expenses of the Government Reporting Entity on a functional basis. The statement fully consolidates the taxpayer-supported Crown corporations,agencies and regional authorities with the Consolidated Revenue Fund. This results in revenues and expenses of the Crown corporations,agencies and regional authorities being added to those of the Consolidated Revenue Fund.

ESTIMATED DEFICIT OVERVIEW

Estimates [1] 2002/03 $000	Revised Forecast [1] 2002/03 $000		Estimates 2003/04 $000
		Taxpayer-supported Programs and Agencies	
23,332,000	23,258,000	Revenue	24,619,000
(28,633,000)	(28,475,000)	Expense	(27,800,000)
(5,301,000)	(5,217,000)		(3,181,000)
1,651,000	1,717,000	Net Earnings of Self-Supported Crown Corporations and Agencies	1,381,000
(3,650,000)	(3,500,000)	**Deficit before Forecast Allowance**	(1,800,000)
(750,000)	(300,000)	Forecast Allowance	(500,000)
(4,400,000)	(3,800,000)	**Deficit**	(2,300,000)

ESTIMATED ACCUMULATED DEFICIT

Estimates 2002/03 $000	Revised Forecast 2002/03 $000		Estimates 2003/04 $000
(5,387,000)	(4,710,000)	Accumulated Deficit, Beginning of Year [2]	(8,528,000)
—	(18,000)	Adjustments [3]	—
(5,387,000)	(4,728,000)	Accumulated Deficit, Beginning of Year, Restated	(8,528,000)
(4,400,000)	(3,800,000)	Deficit for the Year	(2,300,000)
(9,787,000)	(8,528,000)	Accumulated Deficit, End of Year	(10,828,000)

NOTES

[1] The 2002/03 Estimates and Revised Forecast amounts have been restated to be consistent with the *2003/04 Estimates* presentation.

[2] The 2002/03 Revised Forecast amount for the beginning of the fiscal year is as reported in the 2001/02 Public Accounts.

[3] The 2002/03 Revised Forecast adjustment represents a correction to the province's proportional interest in Canadian Blood Services.

ESTIMATED REVENUE BY SOURCE

Estimates [1] 2002/03 $000	Revised Forecast [1] 2002/03 $000		Estimates 2003/04 $000
		Taxation Revenue	
4,850,000	4,216,000	Personal income	4,722,000
777,000	645,000	Corporation income	755,000
3,828,000	3,816,000	Social service	3,995,000
3,563,000	3,688,000	Other [2]	3,869,000
13,018,000	12,365,000	Total Taxation Revenue	13,341,000
		Natural Resource Revenue	
1,386,000	1,441,000	Petroleum, natural gas and minerals	1,766,000
1,145,000	1,212,000	Forests	1,102,000
336,000	349,000	Water and other resources	528,000
2,867,000	3,002,000	Total Natural Resource Revenue	3,396,000
		Other Revenue	
1,296,000	1,385,000	Medical Services Plan premiums	1,410,000
345,000	350,000	Motor vehicle licences and permits	352,000
766,000	782,000	Other fees and licences	500,000
777,000	659,000	Investment earnings	728,000
936,000	906,000	Miscellaneous [3]	900,000
4,120,000	4,082,000	Total Other Revenue	3,890,000
		Contributions from the Federal Government	
2,805,000	2,649,000	Canada health and social transfer	2,763,000
—	668,000	Equilization	675,000
522,000	492,000	Other contributions [4]	554,000
3,327,000	3,809,000	Total Contributions from the Federal Government	3,992,000
23,332,000	23,258,000	**Taxpayer-Supported Programs and Agencies**	24,619,000
		Self-support Crown Corporations	
345,000	415,000	British Columbia Hydro and Power Authority	(48,000)
5,000	(65,000)	Transfer to (from) Rate Stabilization	(22,000)
350,000	350,000	British Columbia Hydro and Power Authority	(70,000)
640,000	651,000	British Columbia Liquor Distribution Branch	655,000
660,000	670,000	British Columbia Lottery Corporation	725,000
14,000	(83,000)	British Columbia Railway Company	61,000
(10,000)	33,000	Insurance Corporation of British Columbia	45,000
5,000	12,000	Other	5,000
1,659,000	1,633,000		1,421,000
(8,000)	84,000	Accounting adjustments [5]	(40,000)
1,651,000	1,717,000	Net Earnings of Self-Supported Crown Corporations and Agencies	1,381,000
24,983,000	24,975,000	**Total Revenue**	26,000,000

NOTES

[1] The 2002/03 Estimates and Revised Forecast amounts have been restated to be consistent with the *2003/04 Estimates* presentation.

[2] Includes fuel, tobacco, property, property transfer, corporation capital and other taxation revenue sources.

[3] Includes asset dispositions, reimbursements for health care and other services provided to external agencies, and other recoveries.

[4] Includes contributions for health, education, housing and social service programs, for transportation projects and to British Columbia Ferry Corporation.

[5] Includes, primarily, an adjustment to British Columbia Railway Company to bring its financial results in line with the government fiscal year.

ESTIMATED EXPENSE BY ORGANIZATION [1]

Estimates [1] 2002/03 $000	Revised Forecast [1] 2002/03 $000		Estimates 2003/04 $000
41,249	38,249	Legislation	42,955
30,122	26,122	Officers of the Legislature	22,709
47,062	45,062	Office of the Premier	52,270
1,899,007	1,899,007	Ministry of Advanced Education	1,899,007
64,061	64,061	Ministry of Agriculture, Food and Fisheries	49,153
558,514	540,514	Ministry of Attorney General	505,845
1,587,544	1,587,544	Ministry of Children and Family Development	1,451,472
652,564	641,564	Ministry of Community, Aboriginal and Women's Services	665,551
51,389	49,389	Ministry of Competition, Science and Enterprise	114,706
4,859,926	4,859,926	Ministry of Education	4,859,939
52,342	52,342	Ministry of Energy and Mines	56,631
57,588	57,588	Ministry of Finance	54,870
621,282	621,282	Ministry of Forests	564,899
23,180	23,180	Ministry of Health Planning	24,154
10,185,966	10,185,966	Ministry of Health Services	10,185,347
1,671,801	1,518,801	Ministry of Human Resources	1,417,493
55,585	55,585	Ministry of Management Services	46,679
50,698	43,698	Ministry of Provincial Revenue	49,642
509,496	509,496	Ministry of Public Safety and Solicitor General	506,684
28,800	25,800	Ministry of Skills Development and Labour	25,637
117,497	117,497	Ministry of Sustainable Resource Management	92,297
734,632	734,632	Ministry of Transportation	834,366
148,558	148,558	Ministry of Water, Land and Air Protection	130,057
920,000	730,000	Management of Public Funds and Debt	926,000
556,446	547,137	Other Appropriations [2]	455,637
—	275,000	Forestry Restructuring	—
25,525,309	25,398,000	**CONSOLIDATED REVENUE FUND EXPENSES** [3]	25,034,000
(723,000)	(818,000)	Less: Grants to agencies and other internal transfers [4]	(1,087,000)
1,517,000	1,421,000	Add: Expenses recovered from external entities [3]	1,615,000
26,319,309	26,001,000		25,562,000
2,314,000	2,471,000	**Taxpayer-Supported Crown Corporations and Agencies** [5]	1,955,000
—	3,000	**Regional Authorities** [6]	283,000
28,633,309	28,475,000	**Total Expense**	27,800,000

NOTES

[1] The 2002/03 Estimates and Revised Forecast amounts have been restated to be consistent with the *2003/04 Estimates* presentation. Schedule A presents a detailed reconciliation of all expense restatements.

[2] See page 13 for details on Other Appropriations.

[3] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund. On consolidation the recoveries are reported as spending increases.

[4] Grants and other payments between the Consolidated Revenue Fund and the taxpayer-supported Crown corporations/agencies and regional authorities are eliminated to avoid double counting.

[5] See Schedule K for details on revenues and expenses.

[6] See Schedule L for details on revenues and expenses.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1]

Estimates 2002/03 $000	$000	Vote [2] No.		Estimates 2003/04 $000	$000
			Legislation		
	41,249	1	Legislation	42,955	
41,249			Total Voted Expense		42,955
41,249			Total Expense		42,955
			Officers of the Legislature		
	8,364	2	Auditor General	7,901	
	292	3	Conflict of Interest Commissioner	292	
	13,589	4	Elections BC	7,509	
	2,227	5	Information and Privacy Commissioner	1,972	
	4,549	6	Ombudsman	4,050	
	1,101	7	Police Complaint Commissioner	985	
30,122			Total Voted Expense		22,709
30,122			Total Expense		22,709
			Office of the Premier		
	47,062	8	Office of the Premier	52,270	
47,062			Total Voted Expense		52,270
47,062			Total Expense		52,270
			Ministry of Advanced Education		
	1,899,327	9	Ministry Operations	1,899,007	
1,899,327			Total Voted Expense		1,899,007
	78,907	(S)	Industry Training and Apprenticeship	78,438	
	(79,227)		Transfer from Ministry Operations Vote	(78,438)	
(320)			Total Special Accounts (net of transfers)		—
1,899,007			Total Expense		1,899,007
			Ministry of Agriculture, Food and Fisheries		
	64,041	10	Ministry Operations	49,133	
64,041			Total Voted Expense		49,133
	20	(S)	Livestock Protection	20	
20			Total Special Accounts		20
64,061			Total Expense		49,153

NOTES

[1] An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[2] For comparison purposes only, amounts shown for 2002/03 expense have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] — (Continued)

Estimates 2002/03 $000	$000	Vote * No.		Estimates 2003/04 $000	$000
			Ministry of Attorney General		
	414,418	11	Ministry Operations	379,990	
	53,303	12	Treaty Negotiations Office	34,665	
	51,179	13	Judiciary	51,636	
	30,000	14	Statutory Services	28,700	
548,900			Total Voted Expense		494,991
	17,783	(S)	Public Guardian and Trustee of British Columbia	17,351	
	(8,169)		Transfer from Ministry Operations Vote	(6,497)	
9,614			Total Special Accounts (net of transfers)		10,854
558,514			Total Expense		505,845
			Ministry of Children and Family Development		
	1,587,544	15	Ministry Operations	1,451,472	
1,587,544			Total Voted Expense		1,451,472
1,587,544			Total Expense		1,451,472
			Ministry of Community, Aboriginal and Women's Services		
	629,863	16	Ministry Operations	642,998	
	14,155	17	Royal British Columbia Museum	12,751	
644,018			Total Voted Expense		655,749
	3,398	(S)	First Citizens' Fund	3,962	
	280	(S)	Olympic Arts Fund	483	
	1,726	(S)	Physical Fitness and Amateur Sports Fund	2,215	
	3,142	(S)	University Endowment Lands Administration	3,142	
8,546			Total Special Accounts		9,802
652,564			Total Expense		665,551
			Ministry of Competition, Science and Enterprise		
	49,889	18	Ministry Operations	113,206	
49,889			Total Voted Expense		113,206
	1,500	(S)	Northern Development Fund	1,500	
1,500			Total Special Accounts		1,500
51,389			Total Expense		114,706
			Ministry of Education		
	4,859,926	19	Ministry Operations	4,859,939	
4,859,926			Total Voted Expense		4,859,939
4,859,926			Total Expense		4,859,939

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2002/03 expense have been restated to be consistent with the presentation of the 2003/04 Estimates. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] — (Continued)

Estimates 2002/03 $000	$000	Vote [2] No.		Estimates 2003/04 $000	$000
			Ministry of Energy and Mines		
	26,777	20	Ministry Operations	32,390	
	25,350	21	Contracts and Funding Arrangements	24,240	
	1	22	British Columbia Utilities Commission	1	
52,128			Total Voted Expense		56,631
	214	(S)	Vancouver Island Natural Gas Pipeline	—	
214			Total Special Accounts		—
52,342			Total Expense		56,631
			Ministry of Finance		
	41,845	23	Ministry Operations	39,349	
	14,812	24	Public Sector Employers' Council	14,812	
56,657			Total Voted Expense		54,061
	931	(S)	Unclaimed Property	809	
	—	(S)	Provincial Treasury Revenue Program	—	
931			Total Special Accounts		809
57,588			Total Expense		54,870
			Ministry of Forests		
	345,142	25	Ministry Operations	312,230	
	146,000	26	Forest Investment	110,000	
491,142			Total Voted Expense		422,230
	124,019	(S)	BC Timber Sales	138,179	
	2,293	(S)	Forest Stand Management Fund	1,490	
	3,828	(S)	South Moresby Forest Replacement	3,000	
130,140			Total Special Accounts		142,669
621,282			Total Expense		564,899
			Ministry of Health Planning		
	16,071	27	Ministry Operations	17,069	
	7,109	28	Vital Statistics	7,085	
23,180			Total Voted Expense		24,154
23,180			Total Expense		24,154

NOTES

[1] An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

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ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE[1] — (Continued)

Estimates 2002/03 $000	$000	Vote[2] No.		Estimates 2003/04 $000	$000
			Ministry of Health Services		
	10,041,466	29	Ministry Operations	10,039,897	
10,041,466			Total Voted Expense		10,039,897
	144,500	(S)	Health Special Account	147,259	
	15,000	(S)	Medical and Health Care Services	—	
	(15,000)		Transfer from Ministry Operations Vote	—	
144,500			Total Special Accounts (net of transfers)		147,259
10,185,966			Total Expense		10,187,156
			Ministry of Human Resources		
	1,671,801	30	Ministry Operations	1,617,493	
1,671,801			Total Voted Expense		1,617,493
1,671,801			Total Expense		1,617,493
			Ministry of Management Services		
	46,094	31	Ministry Operations	39,219	
	9,491	32	Public Service Employee Relations Commission	9,461	
55,585			Total Voted Expense		48,679
55,585			Total Expense		48,679
			Ministry of Provincial Revenue		
	50,673	33	Ministry Operations	49,617	
50,673			Total Voted Expense		49,617
	25	(S)	Provincial Home Acquisition	25	
25			Total Special Accounts		25
50,698			Total Expense		49,642
			Ministry of Public Safety and Solicitor General		
	477,505	34	Ministry Operations	480,962	
	16,956	35	Statutory Services	16,957	
494,461			Total Voted Expense		497,919
	6,176	(S)	Forfeited Crime Proceeds Fund		
	1,540	(S)	Inmate Work Program	1,540	
	7,319	(S)	Victims of Crime Act	7,325	
15,035			Total Special Accounts		8,865
509,496			Total Expense		506,784

NOTES

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[2] For comparison purposes only, amounts shown for 2002/03 expense have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATES CONSOLIDATED REVENUE FUND EXPENSE — Continued

Estimate 2022/23 $000		Vote No.		Estimate 2023/24 $000	$000
			Ministry of Skills Development and Labour	28,937	
	28,937	36	Ministry Operations		28,937
			Total Voted Expense		28,937
28,937			Total Expense		
28,937					
			Ministry of Sustainable Resource Management	92,021	
	114,566	37	Ministry Operations	2,356	
	2,331	38	Agricultural Land Commission		92,021	
117,897			Total Voted Expense		94,377
	—	(S)	Crown Land Special Account	—	—
—			Total Special Accounts		94,377
117,897			Total Expense		
			Ministry of Transportation	516,000	
	734,932	39	Ministry Operations		516,000
734,932			Total Voted Expense		516,000
734,932			Total Expense		
			Ministry of Water, Land and Air Protection	69,712	
	117,273	40	Ministry Operations		69,712
117,273			Total Voted Expense	91,460	
	31,945	(S)	Sustainable Environment Fund		31,945
31,945			Total Special Accounts		101,657
149,218			Total Expense		
			Management of Public Funds and Debt	125,000	
	420,000	41	Management of Public Funds and Debt		125,000
420,000			Total Voted Expense		125,000
420,000			Total Expense		

NOTES

An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

For comparison purposes only, amounts shown for 2022/23 expense have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

EXPENDITURES/APPROPRIATIONS — Continued

Estimate 2020/21 $000	Line No.		Governor's 2021/22 $000	$000
		GENERAL GOVERNMENT		
	1	Contingencies for Mandates and New Programs	15,000	
17,000	2	Contingencies for Mandates and New Programs	10,000	
25,000	3	Government Restructuring for Mandates	6,000	
91,000	4	BC Public Service	1,000	
—	5	Citizens' Assembly	0	
1	6	Commissions on Collection of Public and Miscellaneous Fees		
		Disability Revolving Accounts	3,457	
	7	Environmental Assessment Office	1,000	
1,000	8	Environmental Boards and Forest Appeals Commission	6,000	
1,000	9	Forest Practices Board	—	
1,000		Office of the Child, Youth and Family Advocate	—	
1,000		Seismic Mitigation	—	45,000
32,000		Total Votes Expense	—	
236,000		Insurance and Risk Management	—	
—	10	Build BC Special Account	—	
—	11	Purchasing Commission Working Capital Account		—
—	12	Total Special Accounts		45,000
—		Total Expense		
236,000				
		GOVERNMENT	14,000,000	
		Total Votes Expense	45,000	
(5,100,000)		Total Special Accounts (Deficit)		15,000,000
94,000		Total Expense		
(5,006,000)				

EXPLANATION

(1) Under the Vote number column denotes that statutory authority exists to authorize the expense.

For comparison purposes only, amounts shown for 2020/21 expense have been restated to be consistent with the presentation of the 2021/22 Estimates. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

[illegible]

BRITISH COLUMBIA

LEGISLATION

SUMMARY

($000)

	Estimates 2002/03	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 1 — Legislation	41,249	42,855
OPERATING EXPENSE	41,249	42,855
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	401	678
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULL TIME EQUIVALENT (FTE) EMPLOYMENT [6]	230	308

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

SUMMARY

$000

OPERATING EXPENSE	2002/03 Net	2003/04 ESTIMATES Gross	External Recoveries	Net
Members' Services	19,807	18,968	—	18,968
Caucus Support Services	3,481	3,869	—	3,869
Office of the Speaker	333	353	—	353
Clerk of the House	8,928	10,466	—	10,466
Sergeant-at-Arms	3,490	3,529	—	3,529
Hansard	2,961	3,475	—	3,475
Legislative Library	2,249	2,295	—	2,295
TOTAL OPERATING EXPENSE	41,249	42,955	—	42,955

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Office of the Speaker	2	—	—	—
Clerk of the House	195	365	—	365
Sergeant-at-Arms	5	20	—	20
Hansard	157	207	—	207
Legislative Library	92	78	—	78
TOTAL CAPITAL EXPENDITURES	451	670	—	670

OPERATING EXPENSE BY SUB-VOTE

$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 1 - LEGISLATION		
This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries, organizations, and individuals.		
MEMBERS' SERVICES	19,807	**18,968**
CAUCUS SUPPORT SERVICES	3,481	**3,869**
OFFICE OF THE SPEAKER	333	**353**
CLERK OF THE HOUSE	8,928	**10,466**
SERGEANT-AT-ARMS	3,490	**3,529**
HANSARD	2,961	**3,475**
LEGISLATIVE LIBRARY	2,249	**2,295**
VOTE 1 — LEGISLATION	41,249	**42,955**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	19,820	**20,734**
Operating Costs	8,418	**10,240**
Other Expenses	13,251	**12,181**
Internal Recoveries	(240)	**(200)**
TOTAL OPERATING EXPENSE	41,249	**42,955**

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

	Estimates 2002/03 [1]	**Estimates 2003/04**
VOTED APPROPRIATIONS		
Vote 2— Auditor General	8,364	**7,901**
Vote 3— Conflict of Interest Commissioner	292	**292**
Vote 4— Elections BC	13,589	**7,509**
Vote 5— Information and Privacy Commissioner	2,227	**1,972**
Vote 6— Ombudsman	4,549	**4,050**
Vote 7— Police Complaint Commissioner	1,101	**985**
OPERATING EXPENSE	30,122	**22,709**
PREPAID CAPITAL ADVANCES [2]	—	**—**
CAPITAL EXPENDITURES [3]	2,834	**1,297**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	242	**211**

NOTES

1 For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.

2 Details of prepaid capital advances are presented in Schedule C.

3 Details of capital expenditures are presented in Schedule D.

4 Details of loans, investments and other requirements are presented in Schedule E.

5 Details of revenue collected for, and transferred to, other entities is presented in Schedule F.

6 Details of FTEs are presented in Schedule G.

SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Auditor General	8,364	9,801	(1,900)	7,901
Conflict of Interest Commissioner	292	292	—	292
Elections BC	13,589	7,509	—	7,509
Information and Privacy Commissioner	2,227	1,987	(15)	1,972
Ombudsman	4,549	4,051	(1)	4,050
Police Complaint Commissioner	1,101	985	—	985
TOTAL OPERATING EXPENSE	30,122	24,625	(1,916)	22,709

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Auditor General	190	190	—	190
Conflict of Interest Commissioner	—	—	—	—
Elections BC	2,545	1,005	—	1,005
Information and Privacy Commissioner	15	15	—	15
Ombudsman	59	62	—	62
Police Complaint Commissioner	25	25	—	25
TOTAL CAPITAL EXPENDITURES	2,834	1,297	—	1,297

SUMMARY
$000

	Estimates 2002/03	Estimates 2003/04

VOTE 2 - AUDITOR GENERAL

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the Legislative Assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. Costs incurred for certain audits and related services are recovered.

OPERATING EXPENSE		
Auditor General	8,364	**7,901**
CAPITAL EXPENDITURES		
Auditor General	190	**190**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Auditor General	103	**103**

VOTE 3 - CONFLICT OF INTEREST COMMISSIONER

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

OPERATING EXPENSE		
Conflict of Interest Commissioner	292	**292**
CAPITAL EXPENDITURES		
Conflict of Interest Commissioner	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Conflict of Interest Commissioner	2	**2**

SUMMARY (Continued)
$000

	Estimates 2002/03	Estimates 2003/04

VOTE 4 - ELECTIONS BC

This vote provides for the ongoing operating costs of the office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

OPERATING EXPENSE		
Elections BC	13,589	**7,909**
CAPITAL EXPENDITURES		
Elections BC	2,545	**1,885**
FULL TIME EQUIVALENT (FTE) EMPLOYMENT		
Elections BC	48	**28**

VOTE 5 - INFORMATION AND PRIVACY COMMISSIONER

This vote provides for the salaries and expenses of the office of the Information and Privacy Commissioner and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FOIPPA) with a broad mandate to protect the rights given to the public under FOIPPA. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Act, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry program pursuant to the *Lobbyist Registration Act*. Costs related to the Freedom of Information and Protection of Privacy Conferences are fully recovered from participants and sponsoring agencies.

OPERATING EXPENSE		
Information and Privacy Commissioner	2,227	**1,972**
CAPITAL EXPENDITURES		
Information and Privacy Commissioner	15	**15**
FULL TIME EQUIVALENT (FTE) EMPLOYMENT		
Information and Privacy Commissioner	29	**29**

SUMMARY (Continued)
$000

	Estimates 2002/03	Estimates 2003/04
VOTE 6 - OMBUDSMAN		
OPERATING EXPENSE		
Ombudsman	8,543	8,870
CAPITAL EXPENDITURES		
Ombudsman	155	62
FULL TIME EQUIVALENT (FTE) EMPLOYMENT		
Ombudsman	101	100

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature, under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, and regional districts. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Some costs incurred are recovered from agencies, individuals, organizations, or other levels of government. Recoveries are also received from the distribution of materials developed by the office.

VOTE 7 - POLICE COMPLAINT COMMISSIONER		
OPERATING EXPENSE		
Police Complaint Commissioner	1,101	980
CAPITAL EXPENDITURES		
Police Complaint Commissioner	25	25
FULL TIME EQUIVALENT (FTE) EMPLOYMENT		
Police Complaint Commissioner	11	9

This vote provides for the salaries of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature, under the authority of the *Police Act*.

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	10,034	10,100
Operating Costs	9,110	9,430
Government Transfers	61	61
Other Expenses	5,483	25
External Recoveries	(1,219)	(1,219)
TOTAL OPERATING EXPENSE	23,109	22,709

OFFICE OF THE PREMIER

The mission of the Office of the Premier is to ensure the achievement of the New Era vision through leadership across government and Crown agencies in innovative planning, timely decision-making and effective service delivery, supported by leading-edge technology, open and transparent communications, and positive intergovernmental relations.

MINISTRY SUMMARY

[illegible]

	Estimates [illegible]	Estimates [illegible]
[illegible]	[illegible]	[illegible]
Vote 9 – Office of the Premier	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	—	—
[illegible]	[illegible]	[illegible]
[illegible]	—	—
[illegible]	—	—
[illegible]	[illegible]	[illegible]

[illegible]

For comparative purposes only, figures shown for [illegible] operating expense, capital expenditures and FTEs have been restated to be consistent with the presentation of the [illegible] Estimates. Schedule A presents a detailed reconciliation.

- Details of prepaid capital advances are presented in Schedule 2.
- Details of capital expenditures are presented in Schedule 3.
- Details of loans, investments and other requirements are presented in Schedule 4.
- Details of revenue collected for and transferred to other entities is presented in Schedule [illegible].
- Details of FTEs are presented in Schedule 5.

[illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Core Business				
[illegible]	(117)	(468)	(6)	(468)
[illegible]	(161)	(439)	—	(439)
[illegible]	(1,184)	6,046	(77)	6,046
[illegible]	(199)	1,021	—	1,021
TOTAL [illegible]	(1,661)	6,161	(83)	6,161

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]		
Core Business				
[illegible]	(4)	(4)	—	(4)
[illegible]	(1)	(1)	—	(1)
[illegible]	60	64	—	64
[illegible]	3	3	—	3
TOTAL [illegible]	53	62	—	62

[illegible]

[illegible]

[illegible]	[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Votes Appropriations		
Premier's Office	2,918	2,918
Executive Operations	4,381	3,961
	7,299	6,879

Votes Appropriations Description This sub-vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, and operating expenses for the Premier, the Minister of State, and their staff. This sub-vote also provides for support of the Executive Council, including Cabinet and government administration, management of cross-government issues and corporate planning and restructuring as well as the salaries, benefits, allowances and operating expenses for the deputy ministers' offices, and salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees, and for the planning and coordination of legislative priorities.

VOTE 8 – OFFICE OF THE PREMIER	47,302	50,279

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	23,150	21,223
Operating Costs	24,241	29,879
Government Transfers	50	100
Other Expenses	–	500
Internal Recoveries	(165)	(215)
External Recoveries	(374)	(707)
TOTAL OPERATING EXPENSE	47,302	50,279

BRITISH COLUMBIA

MINISTRY OF ADVANCED EDUCATION

The Ministry of Advanced Education provides leadership and support for a top-notch advanced education and training system that provides all British Columbians with opportunities to develop the skills and knowledge they need to participate fully in the economic, social and cultural life of the province.

MINISTRY SUMMARY

($000)

	Estimates 2002/03	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 9 – Ministry Operations	1,899,327	1,899,907
STATUTORY APPROPRIATIONS		
Industry Training and Apprenticeship Special Account	79,907	79,436
Less: Transfer from Ministry Operations Vote	(79,227)	(79,436)
OPERATING EXPENSE	1,899,327	1,899,907
PREPAID CAPITAL ADVANCES [1]	200,350	212,619
CAPITAL EXPENDITURES [2]	2,490	2,570
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	143,327	100,556
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	–	–
FULL-TIME EQUIVALENT (FTE) EMPLOYMENT [5]	279	237

NOTES

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2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	**Net**	**Gross**	**External Recoveries**	**Net**
Core Business				
Educational Institutions and Organizations	1,407,232	1,413,805	(13,000)	1,400,805
Industry Training and Apprenticeship (includes special account)	71,250	73,781	—	73,781
Student Financial Assistance Programs	156,756	170,429	(5,000)	165,429
Debt Service Costs and Amortization of Prepaid Capital Advances	239,100	236,500	—	236,500
Executive and Support Services	24,669	22,508	(14)	22,492
TOTAL OPERATING EXPENSE	1,899,007	1,917,021	(18,014)	1,899,007

PREPAID CAPITAL ADVANCES	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Debt Service Costs and Amortization of Prepaid Capital Advances	200,350	212,410	—	212,410
TOTAL PREPAID CAPITAL ADVANCES	200,350	212,410	—	212,410

CAPITAL EXPENDITURES	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Industry Training and Apprenticeship	850	190	—	190
Executive and Support Services	1,640	2,380	—	2,380
TOTAL CAPITAL EXPENDITURES	2,490	2,570	—	2,570

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Student Financial Assistance Programs	143,327	208,545	(9,989)	199,556
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	143,327	208,545	(9,989)	199,556

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 9 - MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Industry Training and Apprenticeship, Student Financial Assistance Programs, Debt Service Costs and Amortization of Prepaid Capital Advances, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation		
Educational Institutions and Organizations	1,407,232	**1,400,805**

Voted Appropriation Description: This sub-vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post secondary education system. This sub-vote also provides transfers for research, scholarships, bursaries, and other initiatives. Recoveries are received from the Federal Government in accordance with Federal/Provincial agreements.

INDUSTRY TRAINING AND APPRENTICESHIP

Voted Appropriation		
Industry Training and Apprenticeship Programs	71,570	**73,781**
	71,570	**73,781**
Statutory Appropriation		
Industry Training and Apprenticeship Special Account	78,907	**78,438**
Less: Transfer from Ministry Operations Vote	(79,227)	**(78,438)**
	71,250	**73,781**

Voted Appropriation Description: This sub-vote provides funding to the Industry Training and Apprenticeship Special Account to support the expansion of training opportunities in industry growth areas, particularly high-tech and other knowledge industries, and to promote awareness of industry training and apprenticeship.

Statutory Appropriation Description: This statutory appropriation provides for the Industry Training and Apprenticeship Special Account which is governed under the *Industry Training and Apprenticeship Act*.

STUDENT FINANCIAL ASSISTANCE PROGRAMS

Voted Appropriation		
Student Financial Assistance Programs	156,756	**165,429**

Voted Appropriation Description: This sub-vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs, debt service costs net of interest earned on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance. Recoveries are received from students for student loan interest repayments and other miscellaneous sources.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES		
Voted Appropriations		
Debt Service Costs	145,000	**142,300**
Amortization of Prepaid Capital Advances	94,100	**94,200**
	239,100	**236,500**

Voted Appropriations Description: This sub-vote provides for the payment of short and long term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for amortization of funds advanced to universities, university colleges, colleges, institutes and agencies for capital projects including new buildings, renovations and improvements, capital leases and equipment purchases.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	435	**435**
Program Management	24,234	**22,057**
	24,669	**22,492**

Voted Appropriations Description: This sub-vote provides for Ministry leadership and direction, establishment of policy and accountability, and provides program support for the post secondary system. This sub-vote also provides for consumer protection with respect to private post-secondary institutions and quality assessment for public and private post secondary degree-granting institutions, and administration of the *Industry Training and Apprenticeship Act*. This sub-vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses of the minister and the minister's staff. Transfers are provided for post secondary development and implementation activities, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and other sources. Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

VOTE 9 — MINISTRY OPERATIONS	1,899,327	**1,899,007**
STATUTORY — INDUSTRY TRAINING AND APPRENTICESHIP SPECIAL ACCOUNT	78,907	**78,438**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	15,326	**15,256**
Operating Costs	103,177	**101,170**
Government Transfers	1,620,044	**1,625,021**
Other Expenses	252,701	**254,012**
Internal Recoveries	(79,227)	**(78,438)**
External Recoveries	(13,014)	**(18,014)**
TOTAL OPERATING EXPENSE	1,899,007	**1,899,007**

SPECIAL ACCOUNT [1]

$000

INDUSTRY TRAINING AND APPRENTICESHIP

This account was established by the *Industry Training and Apprenticeship Act*. The purpose of the account is to support projects and initiatives under the *Industry Training and Apprenticeship Act*, including the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including transfers to other agencies, organization and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under-represented groups in designated trades and occupations.

Revenue is received through a transfer from the Ministry of Advanced Education, Ministry Operations Vote and from fees charged under the *Industry Training and Apprenticeship Act* to employers and individuals as may be appropriate. Expenses are for transfers, contractual agreements with private sector and post secondary institutions to support training in designated trades and occupations, new initiatives in work-based training, and administration costs.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**4,428**	**4,806**
OPERATING TRANSACTIONS		
Revenue	79,757	78,968
Expense	(78,907)	(78,438)
Net Revenue (Expense)	**850**	**530**
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	(850)	(190)
Disbursements - Other	—	—
Net Cash Source (Requirement)	**(850)**	**(190)**
Working Capital adjustments [2]	**378**	**285**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [3]	**4,806**	**5,431**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**
STUDENT FINANCIAL ASSISTANCE PROGRAMS		
BRITISH COLUMBIA STUDENT LOAN PROGRAM — Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Interest revenue is recovered to the voted appropriation for the management of the public debt. Administration costs are funded through the ministry's voted appropriations.		
Receipts	5,067	**8,989**
Disbursements	148,394	**208,545**
Net Cash Source (Requirement)	(143,327)	**(199,556)**

PREPAID CAPITAL ADVANCES BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**
DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES		
PREPAID CAPITAL ADVANCES — Funds are provided to universities, university colleges, colleges, institutes and agencies for approved capital costs of new buildings, renovations and improvements, equipment and capital leases.		
Receipts	—	**—**
Disbursements	200,350	**212,410**
Net Cash Source (Requirement)	(200,350)	**(212,410)**

MINISTRY OF AGRICULTURE, FOOD AND FISHERIES

The mission of the Ministry of Agriculture, Food and Fisheries is to deliver programs that maintain a positive business climate for a competitive market-responsive agri-food and fisheries sector, and safeguard BC's ability to provide safe and high quality British Columbia agri-food and seafood products for consumers.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATION		
Vote 10— Ministry Operations	64,041	**49,133**
STATUTORY APPROPRIATION		
Livestock Protection Special Account	20	**20**
OPERATING EXPENSE	64,061	**49,153**
PREPAID CAPITAL ADVANCES [2]	—	**—**
CAPITAL EXPENDITURES [3]	1,230	**1,990**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	(1,096)	**(870)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	351	**329**

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	**Net**	**Gross**	**External Recoveries**	**Net**
Core Business				
Industry Competitiveness	14,297	4,621	(17)	4,604
Fisheries and Aquaculture Management	4,871	5,146	—	5,146
Food Safety and Quality	6,642	6,239	(50)	6,189
Environmental Sustainability and Resource Development	8,362	7,466	—	7,466
Risk Management (includes special account)	20,481	17,763	(1,414)	16,349
Executive and Support Services	9,408	9,474	(75)	9,399
TOTAL OPERATING EXPENSE	64,061	50,709	(1,556)	49,153

CAPITAL EXPENDITURES	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Industry Competitiveness	75	70	—	70
Fisheries and Aquaculture Management	225	494	—	494
Food Safety and Quality	386	300	—	300
Environmental Sustainability and Resource Development	140	667	—	667
Risk Management (includes special account)	179	366	—	366
Executive and Support Services	225	93	—	93
TOTAL CAPITAL EXPENDITURES	1,230	1,990	—	1,990

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Industry Competitiveness	(1,096)	—	(973)	(973)
Risk Management (includes special account)	—	3,000	(3,000)	—
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(1,096)	3,000	(3,973)	(973)

OPERATING EXPENSE BY CORE BUSINESS
$000

	Estimates 2002/03	Estimates 2003/04
VOTE 10 - MINISTRY OPERATIONS		

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Industry Competitiveness, Fisheries and Aquaculture Management, Food Safety and Quality, Environmental Sustainability and Resource Development, Risk Management, and Executive and Support Services.

INDUSTRY COMPETITIVENESS

Voted Appropriations		
Industry Competitiveness	5,647	**4,934**
Okanagan Valley Tree Fruit Authority	9,650	—
	14,297	**4,934**

Voted Appropriations Description: This sub-vote provides for agri-food industry competitiveness programs and includes work in partnership with agriculture and agri-food organizations to provide advice on competitiveness issues affecting the production, marketing and business management of the agri-food sector; provides for internal to government advocacy on behalf of the agri-food and fish sectors to improve the business climate in which the sector operates; provides for assembly and dissemination of technical information to producers and other agencies; provides for the provincial component of the *4-H* program; agriculture and food research and demonstration projects plus related food safety and quality, environmental and risk management initiatives; provides for the administration of Industry Loan Guarantee Programs under the *Financial Administration Act* and credit programs under the *Agriculture Credit Act*; also provides for industry development and renewal initiatives and trusts. In the 2002/03 fiscal year, this sub-vote also provided for transfers to the Okanagan Valley Tree Fruit Authority for operating costs and delivery of the interior tree fruit industry revitalization program. The operation of the Authority will be wound up by March 31, 2003 and responsibility for the program will be transferred to a private sector organization. Transfers are made to agriculture and business organizations and in support of agriculture, food, resource development and federal-provincial initiatives. Recoveries are received from parties external to government for ministry services.

FISHERIES AND AQUACULTURE MANAGEMENT

Voted Appropriation		
Fisheries and Aquaculture Management	4,971	**5,169**

Voted Appropriation Description: This sub-vote provides for technical review of applications for tenure and for the licensing and enforcement of regulations as required under the *Fisheries Act* and the *Fisheries Inspection Act*; administration of relevant sections of the Fisheries Act; licensing and regulation of finfish and shellfish aquaculture; development and diversification of the fisheries and aquaculture (seafood) sectors, including development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products; and transfers to support the province's seafood sector's management and development.

FOOD SAFETY AND QUALITY

Voted Appropriation		
Food Safety and Quality	6,642	**6,169**

Voted Appropriation Description: This sub-vote provides for the animal health centre and plant diagnostic services; monitoring of animal and plant health; licensing, monitoring and inspecting dairy farms, tank milk receivers, tank milk trucks, game farms, fur farms, veterinary drug outlets, feed mills, apiaries, sale yard operations, livestock dealers, slaughter houses, feed mills, poultry processors and others as required by legislation; transfers to various agencies for pest management, veterinary services; transfers in support of agriculture and food research. This sub-vote also provides for assembly and dissemination of technological information to producers and other agencies, for agriculture, food and fish research and demonstration projects and related environmental, industry competitiveness and risk management initiatives. Recoveries are received from parties external to government for ministry services.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

($000)

	Estimated 2012/13	Estimated 2013/14
ENVIRONMENTAL SUSTAINABILITY AND RESOURCE DEVELOPMENT		
Voted Appropriation		
Environmental Sustainability and Resource Development	1,352	1,400

Voted Appropriation Description This sub-vote provides services and programs to initiate, plan and coordinate province-wide land and water policies regarding soil management, waste management and water management; for administration of the Farm Practices Protection (Right to Farm) Act for cooperation with the Ministry of Sustainable Resource Management to enhance sustainable resource development opportunities throughout the province; and support to joint planning with local governments to achieve growth of the agriculture and aquaculture sectors. Transfers are provided to local government to support agricultural land use planning.

RISK MANAGEMENT		
Voted Appropriations		
Natural Safety Net Programs	14,475	15,033
BC Marketing Board	952	996
	15,427	16,029
Statutory Appropriation		
Livestock Protection Special Account	20	20
	15,447	16,049

Voted Appropriations Description This sub-vote provides for management of provincial and federal-provincial agriculture risk management programs and for transfers defined under the Agriculture Policy Framework agreement as well as Crop Insurance, Net Income Stabilization and the Whole Farm Insurance Program agreements. This sub-vote also provides for the operation of the British Columbia Marketing Board which is responsible for supervising the operations of the marketing boards and commissions formed under the Natural Products Marketing (BC) Act and hearing related appeals. This sub-vote also provides for the operation of the Farm Practices Board formed under the Farm Practices Protection (Right to Farm) Act and the hearing of related appeals. Recoveries are received from the federal government for crop insurance administration costs and from other parties external to government for British Columbia Marketing Board services.

Statutory Appropriation Description This statutory appropriation provides for the Livestock Protection Special Account which is governed under the Livestock Protection Act.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	634	650
Corporate Services	5,675	5,809
	6,309	6,459

Voted Appropriations Description This sub-vote provides for the office of the Minister of Agriculture, Food and Fisheries, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It provides for overall direction of the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. This sub-vote also provides for policy development, economic and statistical analysis and trade competition programs. Transfers are provided to business organizations in support of agriculture initiatives. Recoveries are received from parties external to government for ministry services.

VOTE 10 – MINISTRY OPERATIONS	54,047	49,159
STATUTORY – LIVESTOCK PROTECTION SPECIAL ACCOUNT	20	20

[illegible] EXPENDITURE BY CORE BUSINESS (Continued)

(Ksh)

	Estimates 2022/23	Estimates 2023/24
[illegible]		

[illegible] GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	(1,234)	(1,456)
Operating Costs	1,567	1,678
Government Transfers	(5,111)	(4,987)
Other Expenses	234	456
External Recoveries	(1,567)	(1,789)
TOTAL EXPENDITURE	(1,234)	(1,456)
	(5,307)	(6,157)

[illegible]

[illegible]

[illegible]

The account was originally created as a trust by the Settlor during the [illegible] was amended under the Lasting Powers (to give the Manager a [illegible] under the Deed of Appointment) (c). [illegible] The purpose of the account is to provide investments in a bank to receive [illegible] activity (eg fees) on behalf of the Settlor's estate, and to provide [illegible] under the Lasting Powers (to [illegible]

(d) [illegible] and not assessable. Under [illegible] Lasting Powers (to [illegible] the account as [illegible] Expenses include [illegible] [illegible] as [illegible]

No financing [illegible] provided for under the account.

	[illegible] [illegible]	[illegible] [illegible]
[illegible] [illegible] [illegible] [illegible] [illegible] [illegible]	[illegible]	[illegible]
[illegible] [illegible]		
Revenue	[illegible]	[illegible]
Expenses	[illegible]	[illegible]
Net [illegible] Expenses	[illegible]	[illegible]
[illegible] [illegible]		
[illegible] [illegible] [illegible]		
Receipts	[illegible]	[illegible]
[illegible] [illegible]	[illegible]	[illegible]
[illegible] [illegible]	[illegible]	[illegible]
Net Cash [illegible] [illegible]	[illegible]	[illegible]
[illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]	[illegible]	[illegible]

[illegible]

1 [illegible] account is an account in the [illegible] Fund where the [illegible] is paid / being held in the account in relation to all the [illegible] from the [illegible]

2 [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

[redacted]

[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
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[redacted]	[redacted]	[redacted]
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[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

BRITISH COLUMBIA

MINISTRY OF ATTORNEY GENERAL

The mission of the Ministry of Attorney General and Minister Responsible for Treaty Negotiations is to promote the safety and security of communities (in cooperation with the Ministry of Public Safety and Solicitor General); administer an independent, impartial and accessible justice system; facilitate the timely, fair and lasting resolution of civil legal disputes (including family); provide high quality legal services to government; and, through negotiation, achieve reconciliation with the First Nations of British Columbia and legal certainty over the ownership and use of Crown land and resources in British Columbia.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 11 — Ministry Operations	414,419	375,890
Vote 12 — Treaty Negotiations Office	52,303	34,665
Vote 13 — Judiciary	51,179	51,636
Vote 14 — Statutory Services	30,000	28,798
STATUTORY APPROPRIATIONS		
Public Guardian and Trustee of British Columbia Special Account	16,048	17,351
Less: Transfer from Ministry Operations Vote	(8,434)	(6,497)
OPERATING EXPENSE	556,514	503,843
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	19,522	9,820
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	2,972	17,509
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULL TIME EQUIVALENT (FTE) EMPLOYMENT [6]	3,914	3,464

NOTES

1. For comparative purposes only. Figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

OPERATING EXPENSE	2002/03 Net	2003/04 ESTIMATES Gross	External Recoveries	Net
Core Business				
Court Services	141,794	136,564	(1,247)	135,297
Legal Services	23,126	16,166	(661)	15,505
Prosecution Services	83,357	77,839	—	77,839
Justice Services	99,361	93,208	(1,976)	91,232
Executive and Support Services	66,780	60,234	(117)	60,117
Treaty Negotiations Office	53,303	36,295	(1,630)	34,665
Judiciary	51,179	51,636	—	51,636
Statutory Services	30,000	28,700	—	28,700
Public Guardian and Trustee of British Columbia (special account)	9,614	12,448	(1,594)	10,854
TOTAL OPERATING EXPENSE	558,514	513,079	(7,225)	505,845

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Court Services	9,829	3,999	—	3,999
Legal Services	231	23	—	23
Prosecution Services	1,599	1,990	—	1,990
Justice Services	593	360	—	360
Executive and Support Services	6,055	1,979	—	1,979
Treaty Negotiations Office	100	—	—	—
Judiciary	591	581	—	581
Public Guardian and Trustee of British Columbia (special account)	524	889	—	889
TOTAL CAPITAL EXPENDITURES	19,522	9,820	—	9,820

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	—	670	(670)	—
Treaty Negotiations Office	2,972	17,589	—	17,589
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	2,972	18,259	(670)	17,589

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 11 - MINISTRY OPERATIONS		
This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Court Services, Legal Services, Prosecution Services, Justice Services, and Executive and Support Services.		
COURT SERVICES		
Voted Appropriations	111,987	105,100
Registry and Trial Support	29,807	30,197
Security and Escorts	141,794	135,297

Voted Appropriations Description: This sub-vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from municipal governments for costs related to by-law hearings and circuit courts, and from litigants for costs associated with video conferencing, filings of court documents and civil jury costs.

LEGAL SERVICES		
Voted Appropriation	23,126	15,505
Legal Services		

Voted Appropriation Description: This sub-vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Transfers are provided for justice system policy issues. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

PROSECUTION SERVICES		
Voted Appropriation	83,357	77,839
Prosecution Services		

Voted Appropriation Description: This sub-vote provides for operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the Crown Counsel Act. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
JUSTICE SERVICES		
Voted Appropriation		
Justice Services	99,361	**91,232**

Voted Appropriation Description: This sub-vote provides for the administration and management of justice services throughout the province including: legal aid services; maintenance enforcement and inter-jurisdictional reciprocal order services; debt counselling and debt repayment services; alternative-to-court dispute resolution services for separating and divorcing parents and their children; and developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government. Transfers are provided to the private sector and not-for-profit societies for services including the provision of parenting after separation programs and supervised access services as well as to the private sector for family maintenance enforcement activities to assist vulnerable parties and decrease reliance on other government services. Recoveries are received from family maintenance enforcement clients for costs incurred and from the federal government for criminal, young offender, and immigration legal aid costs and family justice services initiatives projects.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	681	**666**
Corporate Services	48,379	**45,405**
Agencies, Boards and Commissions	17,720	**14,046**
	66,780	**60,117**

Voted Appropriations Description: This sub-vote provides for: the office of the Attorney General and Minister Responsible for Treaty Negotiations, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; support and operations of the Ministry of Attorney General and Minister Responsible for Treaty Negotiations and the Ministry of Public Safety and Solicitor General; centralized capital acquisitions for these ministries; and the investigation of matters relating to the administration of the *Correction Act* and court services. It also provides for various agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General. Transfers are provided to the Public Guardian and Trustee of British Columbia Special Account and agencies and societies providing services that complement ministry programs. Recoveries are received from the Ministry of Public Safety and Solicitor General and from parties external to government for corporate services.

VOTE 11 — MINISTRY OPERATIONS	414,418	**379,990**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 12 - TREATY NEGOTIATIONS OFFICE

This vote provides for programs and operations described in the voted appropriations under the Treaty Negotiations Office core business.

TREATY NEGOTIATIONS OFFICE

Voted Appropriations		
Negotiations	22,954	**19,964**
Treaty Settlement and Implementation Costs	20,349	**4,701**
Economic Measures	10,000	**10,000**
	53,303	**34,665**

Voted Appropriations Description: This sub-vote provides for strategic management and direction of the Office; the province's participation in the negotiation of treaties and other arrangements with First Nations and the federal government including consultation with third parties and others; treaty mandate and policy development; cross-government coordination of treaty implementation; service planning, performance measurement, and support services for the above. This sub-vote also provides for the settlement and implementation costs of treaty agreements which have been ratified by British Columbia, Canada and First Nations; payments to the McLeod Lake Indian Band under the McLeod Lake Indian Band Treaty No 8 Adhesion and Settlement Agreement and for third party costs; and for initiatives to enable the acquisition of lands for treaty settlement purposes. Transfers are provided to First Nations and others in respect of their participation in the treaty process; for treaty related and economic measures; for aboriginal community development; to facilitate treaties; to assist in the resolution of land and resource issues; and to enhance First Nation participation in economic development. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreement.

VOTE 12 — TREATY NEGOTIATIONS OFFICE	53,303	**34,665**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 13 - JUDICIARY		
This vote provides for ministry programs and operations described in the voted appropriations under the Judiciary core business.		
JUDICIARY		
Voted Appropriations		
Superior Courts	11,688	**11,922**
Provincial Courts	39,491	**39,714**
	51,179	**51,636**
Voted Appropriations Description: This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia. Transfers are provided to the Canadian Association of Provincial Court Judges and to the British Columbia Courthouse Library Society.		
VOTE 13 — JUDICIARY	51,179	**51,636**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 14 - STATUTORY SERVICES		
This vote provides for ministry programs and operations described in the voted appropriations under the Statutory Services core business.		
STATUTORY SERVICES		
Voted Appropriation		
Crown Proceeding Act	30,000	28,700
Voted Appropriation Description: This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act* and for the costs of commissions issued and inquiries conducted under the *Inquiry Act*.		
VOTE 14 — STATUTORY SERVICES	30,000	28,700

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
STATUTORY - PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA		
This statutory account provides for the programs and operations in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business.		
PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA		
Statutory Appropriation		
Public Guardian and Trustee of British Columbia Special Account	18,048	**17,351**
Less: Transfer from Ministry Operations Vote	(8,434)	**(6,497)**
	9,614	**10,854**
Statutory Appropriation Description This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Trustee Amendment Act*.		
STATUTORY — PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA SPECIAL ACCOUNT	18,048	**17,351**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	249,131	**251,073**
Operating Costs	183,526	**173,848**
Government Transfers	125,301	**101,679**
Other Expenses	41,131	**39,783**
Internal Recoveries	(34,351)	**(53,233)**
External Recoveries	(6,224)	**(7,225)**
TOTAL OPERATING EXPENSE	558,514	**505,845**

SPECIAL ACCOUNT [1]

$000

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

This account was created by the *Public Trustee Amendment Act, 1989*. The purpose of the account is to provide services to clients of the Public Guardian and Trustee, including the protection of certain property rights of children including litigation settlements and other children's funds held in trust; property and personal care substitute decision making for adults incapable of managing their own affairs; administration of the estates of the deceased where no other person is willing or able to act; and administration of the affairs of missing persons. Revenue represents fees and commissions paid by clients of the Public Guardian and Trustee for services rendered; and transfers from the Ministry Operations Vote. Expenses are for costs directly related to the provision of services to clients and for administration. Recoveries are received from clients and other parties external to government.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**9,757**	**11,029**
OPERATING TRANSACTIONS		
Revenue	19,852	17,521
Expense	(18,488)	(16,340)
Internal and External Recoveries	440	1,594
Net Revenue (Expense)	**1,804**	**2,775**
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	(324)	(200)
Disbursements - Other	—	—
Net Cash Source (Requirement)	**(324)**	**(200)**
Working Capital adjustments [2]	**152**	**493**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [3]	**11,029**	**11,097**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.
2. Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

	Estimates 2002/03	Estimates 2003/04
EXECUTIVE AND SUPPORT SERVICES		
INTEREST ON TRUSTS AND DEPOSITS — Interest disbursements is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's votted appropriations.		
Receipts	525	675
Disbursements	525	675
Net Cash Source (Requirement)	—	—
TREATY SETTLEMENT AND IMPLEMENTATION COSTS		
TREATY SETTLEMENT AND IMPLEMENTATION COSTS — Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in negotiated treaty agreements. Land is also purchased and held for treaty settlement purposes. An offsetting recovery is included in the Treaty Negotiations Office vote.		
Receipts	—	—
Disbursements	(1,971)	(1,000)
Net Cash Source (Requirement)	(1,971)	(1,000)

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

The mission of the Ministry of Children and Family Development is to promote and develop the capacity of families and communities to care for and protect vulnerable children and youth and support adults with developmental disabilities.

MINISTRY SUMMARY
2023

	Estimates 2022/23	Estimates 2023/24
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

[redacted]

- For comparative purposes only. Figures shown for 2022/23 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a detailed reconciliation.
- Details of prepaid capital advances are presented in Schedule 2.
- Details of capital expenditures are presented in Schedule 3.
- Details of loans, investments and other requirements are presented in Schedule 4.
- Details of revenue collected for, and transferred to, other entities is presented in Schedule 5.
- Details of FTEs are presented in Schedule 6.

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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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[illegible]

[illegible]

[illegible]	[illegible]	[illegible]

[illegible]

OPERATING EXPENSES BY CORE BUSINESS (Continued)

$000

	Estimated 2002/03	Estimated 2003/04
EXECUTIVE AND SUPPORT SERVICES		
Vote1 Appropriations		
Ministry Office	730	730
Corporate Services	17,302	17,955
	18,032	18,685
Vote1 Appropriations Description: This sub-vote provides for the office of the Minister of Children and Family Development, the office of the Minister of State for Early Childhood Development, overall direction, development and support for ministry services, including central support and advice in the areas of child and family development, community living and provincial services, and for the administration of the Human Resource Facility Act. Transfers are provided for province-wide services. Recoveries are received from the federal government and from organizations.		
VOTE 10 – MINISTRY OPERATIONS	1,307,544	1,491,472

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	103,940	91,397
Operating Costs	133,414	113,765
Government Transfers	1,228,430	1,166,999
Other Expenses	1,945	3,869
Internal Recoveries	(2,400)	(2,400)
External Recoveries	(76,135)	(74,738)
TOTAL OPERATING EXPENSE	1,307,544	1,491,472

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

	Estimates 2002/03	Estimates 2003/04
EXECUTIVE AND SUPPORT SERVICES		
HUMAN SERVICES PROVIDERS FINANCING PROGRAM — Receipts represent repayment of loans provided in previous fiscal years for capital purposes, including funds under the Human Resource Facility Act, and to stimulate investment in efficiencies and innovation by British Columbia service providers.		
Receipts	368	6
Disbursements	—	—
Net Cash Source (Requirement)	368	6

BRITISH COLUMBIA

MINISTRY OF COMMUNITY, ABORIGINAL AND WOMEN'S SERVICES

The mission of the Ministry of Community, Aboriginal and Women's Services is to work in partnership with governments and communities to improve the day-to-day lives of individuals, building a stronger British Columbia.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 16— Ministry Operations	629,863	642,998
Vote 17— Royal British Columbia Museum	14,155	12,751
STATUTORY APPROPRIATIONS		
First Citizens' Fund Special Account	3,398	3,962
Olympic Arts Fund Special Account	280	483
Physical Fitness and Amateur Sports Fund Special Account	1,726	2,215
University Endowment Lands Administration Special Account	3,142	3,142
OPERATING EXPENSE	652,564	665,551
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	6,969	3,617
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	967	799

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Local Government (includes special account)	153,163	181,004	(35,000)	146,004
Housing and Building	137,155	147,595	—	147,595
Women's Services and Child Care	251,360	235,580	—	235,580
Culture, Heritage and Sport (includes special accounts)	34,111	32,910	(809)	32,101
Safety and Standards	21,261	21,012	(1)	21,011
Aboriginal, Multiculturalism and Immigration (includes special account)	21,509	37,170	(20,720)	16,450
2010 Winter Olympic Bid Secretariat and Community Initiatives	4,213	40,530	—	40,530
Executive and Support Services	15,637	13,542	(13)	13,529
Royal British Columbia Museum	14,155	14,071	(1,320)	12,751
TOTAL OPERATING EXPENSE	652,564	723,414	(57,863)	665,551

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Local Government (includes special account)	—	77	—	77
Housing and Building	20	—	—	—
Women's Services and Child Care	500	375	—	375
Culture, Heritage and Sport (includes special accounts)	—	25	—	25
Safety and Standards	1,900	2,670	—	2,670
Aboriginal, Multiculturalism and Immigration (includes special account)	—	355	—	355
2010 Winter Olympic Bid Secretariat and Community Initiatives	3	—	—	—
Executive and Support Services	850	115	—	115
Royal British Columbia Museum	3,696	—	—	—
TOTAL CAPITAL EXPENDITURES	6,969	3,617	—	3,617

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 16 - MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Local Government, Housing and Building, Women's Services and Child Care, Culture Heritage and Sport, Safety and Standards, Aboriginal, Multiculturalism and Immigration, 2010 Winter Olympic Bid Secretariat and Community Initiatives, and Executive and Support Services.

LOCAL GOVERNMENT

Voted Appropriations		
Local Government Services	6,363	**5,313**
Local Government and Library Services Transfers	136,430	**130,911**
Community Transition and Adjustment	2,990	**2,400**
University Endowment Lands	4,238	**4,238**
	150,021	**142,862**
Statutory Appropriation		
University Endowment Lands Administration Special Account	3,142	**3,142**
	153,163	**146,004**

Voted Appropriations Description: This sub-vote provides for the administration of the *Local Government Act*, the *Local Government Grants Act*, and the *Library Act*, financial and other support to local governments, public libraries and related organizations and for the operation of the University Endowment Lands. Transfers are provided in support of local governments and public libraries in British Columbia, to the City of Vancouver for the provision of fire protection services to the University of British Columbia and the University Endowment Lands, and for administration costs associated with these transfers. Recoveries represent the transfer of costs associated with services to ratepayers from the University Endowment Lands Administration Special Account. Recoveries are also received from the federal government in respect of its share of project costs under the Canada-BC Infrastructure Program.

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Special Account which is governed under the *University Endowment Land Act*, 1979.

HOUSING AND BUILDING

Voted Appropriation		
Housing and Building	137,155	**147,595**

Voted Appropriation Description: This sub-vote provides for housing and building policy development, and administration of the British Columbia Building Code. Transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program which provides financial assistance to eligible seniors for shelter costs. This sub-vote also provides for transfers for land acquisitions intended for social housing. In addition, transfers are provided to the Homeowner Protection Office to support general operations and for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program.

WOMEN'S SERVICES AND CHILD CARE

Voted Appropriations		
Women's Services	54,413	**51,298**
Child Care Services	196,947	**184,282**
	251,360	**235,580**

Voted Appropriations Description: This sub-vote provides for policy development and program administration for women's services and child care. Transfers are provided to organizations to support services to women who have experienced abuse and their dependent children, and the child care system under the *Child Care BC Act* and *BC Benefits (Child Care Subsidy) Act*.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
CULTURE, HERITAGE AND SPORT		
Voted Appropriations		
Culture and BC Arts Council	14,014	**13,437**
Heritage	9,337	**7,327**
Sport	8,754	**8,639**
	32,105	**29,403**
Statutory Appropriations		
Olympic Arts Fund Special Account	280	**483**
Physical Fitness and Amateur Sports Fund Special Account	1,726	**2,215**
	34,111	**32,101**

Voted Appropriations Description: This sub-vote provides for support of cultural, heritage and sport policy and activities; and for the administration and delivery of government programs under the *Arts Council Act*, *the Heritage Conservation Act*, and the *Klondike National Historic Park Act*; and for the administration of the Physical Fitness and Amateur Sports Fund and Olympic Arts Fund Special Accounts. Transfers are provided for support of heritage protection, preservation and management, community grant programs, amateur sport associations, and physical activity projects, and for the programs of the British Columbia Arts Council. Costs are partially recovered from parties external to government for program services.

Statutory Appropriations Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account and for the Olympic Arts Fund Special Account.

SAFETY AND STANDARDS		
Voted Appropriation		
Safety and Standards	21,261	**21,011**

Voted Appropriation Description: This sub-vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, aerial tramways and railways; fire and accident investigations and the licensing of technical personnel. Transfers are provided to Local Assistants, as defined by the *Fire Services Act*, for fires investigated and reported to the Fire Commissioner and for the establishment of an independent safety authority in British Columbia. Recoveries are received for ad hoc inspection services.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
ABORIGINAL, MULTICULTURALISM AND IMMIGRATION		
Voted Appropriations		
Aboriginal Directorate	3,815	3,158
Multiculturalism and Immigration Services	14,296	9,330
	18,111	12,488
Statutory Appropriation		
First Citizens' Fund Special Account	3,398	3,962
	21,509	16,450

Voted Appropriations Description: This sub-vote provides for the coordination of resources and services provided to Aboriginal people, support to Aboriginal advisory bodies, including the First Citizens' Forum and the First Peoples' Heritage, Language and Culture Council, policy and program development and delivery for multiculturalism and immigration and programs. This sub-vote also provides for negotiation and implementation of the Agreement for Canada-British Columbia Co-operation on Immigration and administration of the First Citizens' Fund Special Account. Transfers are provided to support aboriginal issues, and to programs for settlement services for immigrants. Recoveries are received pursuant to federal/provincial agreements.

Statutory Appropriation Description: This statutory appropriation provides for the First Citizens' Fund Special Account.

2010 WINTER OLYMPIC BID SECRETARIAT AND COMMUNITY INITIATIVES		
Voted Appropriations		
2010 Winter Olympic Bid Secretariat	2,183	38,490
Community Initiatives and Vancouver Agreement	2,030	2,040
	4,213	40,530

Voted Appropriations Description: This sub-vote provides for securing the 2010 Winter Olympics and Paralympic Games through the Vancouver/Whistler 2010 Bid Secretariat, and for programs to support local action to enhance communities' socio-economic conditions and address structural barriers. The sub-vote also provides support for the Vancouver Agreement, which provides for provincial leadership and coordination responsibility for a tri-level agreement to promote and support sustainable development in Vancouver. Transfers are provided in support of the Vancouver/Whistler 2010 Bid Corporation and urban community development projects.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Office	1,132	1,132
Corporate Services	14,505	12,397
	15,637	13,529

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Community, Aboriginal and Women's Services, the Minister of State for Community Charter and the 2010 Olympic Bid and the Minister of State for Women's Equality, including salaries, benefits, allowances and operating expenses of the ministers' staff. The sub-vote also provides for executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation and information systems. Recoveries are received from parties external to government for ministry services.

VOTE 16 — MINISTRY OPERATIONS	629,863	642,998
STATUTORY — FIRST CITIZENS' FUND SPECIAL ACCOUNT	3,398	3,962
STATUTORY — OLYMPIC ARTS FUND SPECIAL ACCOUNT	280	483
STATUTORY — PHYSICAL FITNESS AND AMATEUR SPORTS FUND SPECIAL ACCOUNT	1,726	2,215
STATUTORY — UNIVERSITY ENDOWMENT LANDS ADMINISTRATION SPECIAL ACCOUNT	3,142	3,142

OPERATING EXPENSE :ORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 17 - ROYAL BRITISH COLUMBIA MUSEUM (SPECIAL OPERATING AGENCY)		
This vote provides for programs and operations described in the voted appropriations under the Royal British Columbia Museum core business.		
ROYAL BRITISH COLUMBIA MUSEUM		
Voted Appropriation		
Royal British Columbia Museum	14,155	12,751
Voted Appropriation Description: This sub-vote provides for a transfer to the new Royal British Columbia Museum Crown agency which will be established this fiscal year. This sub-vote also provides for transitional funding to the Royal British Columbia Museum until such time as the agency is established. Costs for certain programs are partially recovered from program revenues and other organizations.		
VOTE 17 — ROYAL BRITISH COLUMBIA MUSEUM	14,155	12,751

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	63,070	52,400
Operating Costs	40,463	39,797
Government Transfers	595,084	636,743
Other Expenses	4,864	4,648
Internal Recoveries	(3,144)	(3,144)
External Recoveries	(47,753)	(57,863)
TOTAL OPERATING EXPENSE	652,564	663,581

SPECIAL ACCOUNT[1]

$000

FIRST CITIZENS' FUND

This account was originally created as a fund under the Revenue Supply Appropriation Act, 1992, was continued under the Funds Control Act, 1979, and was changed to a Special Account under the Special Accounts Appropriation and Control Act, 1998.

The account promotes the economic, social, and cultural well-being of members of First Nations who are residents of British Columbia, by providing financial assistance through loan guarantees and transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of transfers in support of cultural, educational, and economic opportunities including student bursaries, heritage, language and culture programs, native friendship centre operations, and economic development programs. The account also provides funds for the administrative costs of certain social and economic development programs. The account balance was increased by $5 million effective before April 1, 2002 and by $5 million effective on April 1, 2002 and on each subsequent April 1, up to and including April 1, 2004, under the authority of the Special Accounts Appropriation and Control Act, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	5,000	10,000
OPERATING TRANSACTIONS		
Revenue	1,000	1,000
Expense	(1,000)	(1,000)
Net Revenue (Expense)	—	—
Transfer from General Fund	5,000	5,000
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	10,000	15,000

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

[illegible]

[illegible]

[illegible]

This account was established under the Special Accounts Appropriation and Control Act, 2001.

The account promotes the bid for hosting the 2010 Winter Olympic Games in British Columbia or the hosting of those Games. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to groups and organizations for cultural and athletic activities that will promote the bid for the hosting of the 2010 Winter Olympic Games in BC or the hosting of those Winter Olympic Games. Administration costs are provided through the Ministry Operations Vote.

The initial account balance was established at $5 million. The balance was increased by $5 million effective on April 1, 2003 and will be increased by $5 million on each subsequent April 1 up to and including April 1, 2006, under the authority of the Special Accounts Appropriation and Control Act, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

	Estimate 2003/04	Estimate 2004/05
[illegible]	[illegible]	[illegible]
OPERATING TRANSACTIONS		
Revenue	[illegible]	[illegible]
Expense	[illegible]	[illegible]
Net Revenue (Expense)	—	—
Transfer from General Fund	[illegible]	[illegible]
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
[illegible]	[illegible]	[illegible]

[illegible]

- A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.
- The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

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MINISTRY OF COMPETITION, SCIENCE AND ENTERPRISE

The mission of the Ministry of Competition, Science and Enterprise is to: ensure British Columbia has the most attractive investment and business climate in North America; encourage a culture of innovation and the development and transfer of new knowledge benefiting individuals, businesses and communities; and promote growth of investment and trade by aggressively pursuing increased marketing of British Columbia.

MINISTRY SUMMARY

($000)

	Estimates 2003/04	Estimates 2004/05
VOTED APPROPRIATION Vote 19 – Ministry Operations	44,665	113,206
STATUTORY APPROPRIATION Northern Development Fund Special Account	1,500	1,500
OPERATING EXPENSE	51,365	114,706
PREPAID CAPITAL ADVANCES [1]	–	–
CAPITAL EXPENDITURES [1]	800	652
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]	–	–
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [1]	–	–
FULL-TIME EQUIVALENT (FTE) EMPLOYMENT [1]	177	149

NOTES

- For comparative purposes only. figures shown for 2003/04 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the 2004/05 Estimates. Schedule A presents a detailed reconciliation.
- Details of prepaid capital advances are presented in Schedule C.
- Details of capital expenditures are presented in Schedule D.
- Details of loans, investments and other requirements are presented in Schedule E.
- Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
- Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Championing a Competitive Business Environment (includes special account)	7,540	7,207	(70)	7,137
Marketing and Investment	11,371	10,785	(223)	10,562
Encouraging Innovation and the Development and Transfer of New Knowledge	14,997	13,839	—	13,839
Executive and Support Services	17,481	83,208	(40)	83,168
TOTAL OPERATING EXPENSE	51,389	115,039	(333)	114,706

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Marketing and Investment	615	600	—	600
Executive and Support Services	190	52	—	52
TOTAL CAPITAL EXPENDITURES	805	652	—	652

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 18 - MINISTRY OPERATIONS		
This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Championing a Competitive Business Environment, Marketing and Investment, Encouraging Innovation and the Development and Transfer of New Knowledge, and Executive and Support Services.		
CHAMPIONING A COMPETITIVE BUSINESS ENVIRONMENT		
Voted Appropriations		
Economic Policy	4,852	4,473
BC Film Commission	1,188	1,164
	6,040	5,637
Statutory Appropriation		
Northern Development Fund Special Account	1,500	1,500
	7,540	7,137
Voted Appropriations Description: This sub-vote provides for development, analysis and preparation of policy and strategies relating to enhanced competitiveness and economic development within the province, particularly trade, tourism, film industry and government fees and licences, including: development of and support for government-wide economic strategies; negotiation and management of federal-provincial cost shared economic development programs; and promotion of British Columbia's locations and film industry infrastructure. Transfers are provided for economic and employment generating initiatives, including the Agreement on Internal Trade Secretariat, BC Film Society, Regional Film Commissions and various arts and cultural organizations. Recoveries are received from outside organizations and individuals for co-operative marketing initiatives, and services provided by the BC Film Commission.		
Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund Special Account, which was created by the *BC-Alcan Northern Development Fund Act*.		
MARKETING AND INVESTMENT		
Voted Appropriations		
BC Trade and Investment Office	9,701	9,042
Reserves for Doubtful Accounts	1,670	1,520
	11,371	10,562
Voted Appropriations Description: This sub-vote provides for the administration, operation and delivery of activities intended to stimulate provincial economic development, including: promotion of British Columbia as a positive investment location; encouraging business development; promotion of export capabilities into new markets; administration and wind-up of loans, investments, guarantees and fiscal agency agreements; and development and administration of tax credit and other programs and services for small business. This core business also provides for reserves for doubtful loans, write-downs of investments, and interest expense for concessionary loans. Transfers are provided for business and trade development and industry adjustment. Recoveries are received from participating public bodies, the public, and from clients through fees and project cost-sharing.		
ENCOURAGING INNOVATION AND THE DEVELOPMENT AND TRANSFER OF NEW KNOWLEDGE		
Voted Appropriation		
Encouraging Innovation and the Development and Transfer of New Knowledge	14,997	13,839
Voted Appropriation Description: This sub-vote provides for development of policies and programs to support science and technology initiatives. Transfers are provided to support the following science and technology activities: research and development; technology transfer and adoption; infrastructure services and initiatives; public understanding, awareness, education and training; and related strategic, long term partnerships, including federal-provincial initiatives.		

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Office	729	**729**
Corporate Services	11,352	**10,439**
British Columbia Pavilion Corporation	5,400	**5,000**
Vancouver Convention and Exhibition Centre	—	**67,000**
	17,481	**83,168**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Competition, Science and Enterprise and the office of the Minister of State for Deregulation, and for administration and ministry executive support, including the deputy minister's office, financial, human resources, legislation and administrative services, records management and information systems, and the library. This sub-vote also provides for administrative support services for the Ministry of Energy and Mines, the Deregulation Secretariat, the Progress Board, and administration and enforcement of the *Motor Dealer Act*. Transfers are provided to the BC Community Financial Services Corporation for a grant for its Corporation Capital Tax liabilities and to the British Columbia Pavilion Corporation towards capital, operating and facilities maintenance costs and for amortization of the provincial investment in the corporation. Transfers are also provided for the Vancouver Convention and Exhibition Centre expansion project. Costs of administering the Motor Dealer Customer Compensation Fund are recovered from the fund. Recoveries are received from parties external to government for ministry services.

VOTE 18 — MINISTRY OPERATIONS	49,889	**113,206**
STATUTORY — NORTHERN DEVELOPMENT FUND SPECIAL ACCOUNT	1,500	**1,500**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	14,656	**12,425**
Operating Costs	11,218	**10,567**
Government Transfers	20,989	**86,897**
Other Expenses	5,400	**5,150**
Internal Recoveries	(133)	**—**
External Recoveries	(741)	**(333)**
TOTAL OPERATING EXPENSE	51,389	**114,706**

SPECIAL ACCOUNT [1]

$000

NORTHERN DEVELOPMENT FUND

This account was created by the *BC-Alcan Northern Development Fund Act, 1998*. The purpose of the account is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako-Kitimat Development Fund Society.

Interest earned on the fund balance is credited to the account as revenue. Transfers are provided to the Nechako-Kitimat Development Fund Society to support economic development in northwestern British Columbia. Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**6,822**	**7,457**
OPERATING TRANSACTIONS		
Revenue	635	600
Expense	(1,500)	(1,500)
Net Revenue (Expense)	**(865)**	**(900)**
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	**1,500**	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**7,457**	**6,557**

NOTES

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

BRITISH COLUMBIA

MINISTRY OF EDUCATION

The mission of the Ministry of Education is to enable all learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic and pluralistic society and a prosperous and sustainable economy.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 19— Ministry Operations	4,859,926	4,859,939
OPERATING EXPENSE	4,859,926	4,859,939
PREPAID CAPITAL ADVANCES [2]	265,800	195,000
CAPITAL EXPENDITURES [3]	3,281	5,129
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	326	317

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the 2003/04 *Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Public Schools	4,088,732	4,084,624	(8,807)	4,075,817
Independent Schools	156,828	167,349	—	167,349
Debt Service and Amortization	564,030	569,434	—	569,434
Management Services	17,637	18,115	(740)	17,375
Executive and Support Services	32,699	30,450	(486)	29,964
TOTAL OPERATING EXPENSE	4,859,926	4,869,972	(10,033)	4,859,939

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Public Schools	265,800	195,000	—	195,000
TOTAL PREPAID CAPITAL ADVANCES	265,800	195,000	—	195,000

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Management Services	310	1,079	—	1,079
Executive and Support Services	2,971	4,050	—	4,050
TOTAL CAPITAL EXPENDITURES	3,281	5,129	—	5,129

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 19 - MINISTRY OPERATIONS		

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Public Schools, Independent Schools, Debt and Amortization, Management Services, Executive and Support Services.

PUBLIC SCHOOLS

Voted Appropriation		
Public Schools	4,099,732	4,075,917

Voted Appropriation Description: This sub-vote provides for transfers to School Districts and others to support the public school system. Recoveries are received from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

INDEPENDENT SCHOOLS

Voted Appropriation		
Independent Schools	198,628	197,340

Voted Appropriation Description: This sub-vote provides for transfers to eligible independent schools for operating expenses, special education programs for qualifying students and registered home-schooled students.

DEBT SERVICE AND AMORTIZATION

Voted Appropriations		
Debt Service Costs	393,450	359,000
Amortization of Prepaid Capital Advances	250,580	210,434
	644,030	569,434

Voted Appropriations Description: This sub-vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for the amortization of funds advanced for capital projects including school sites, portables, capital leases, buses, and equipment purchases.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

($000)

	Estimates 2002/03	Estimates 2003/04
MANAGEMENT SERVICES		
Voted Appropriation		
Management Services	17,937	17,375

Voted Appropriation Description: This sub-vote provides for corporate support services to operating programs including financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to ministries, boards, agencies and commissions including the Ministry of Advanced Education, the Ministry of Education and the Ministry of Skills Development and Labour. Recoveries are received from miscellaneous sources and include certain costs related to supporting the Workers' Compensation Appeal Tribunal and Compensation Advisory Services in the Ministry of Skills Development and Labour.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	400	400
K-12 Education Programs	32,210	28,975
	32,610	29,375

Voted Appropriations Description: This sub-vote provides for executive direction for the ministry and management and program support for K-12 education programs. This sub-vote also provides for the office of the Minister of Education, and includes salaries, benefits, allowances, and operating expenses of the Minister and Minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources.

VOTE 19 — MINISTRY OPERATIONS	4,959,520	4,959,520

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	15,748	16,309
Operating Costs	239,929	239,365
Government Transfers	4,726,791	4,653,497
Other Expenses	30,010	59,169
External Recoveries	(12,958)	(10,820)
TOTAL OPERATING EXPENSE	4,959,520	4,959,520

PREPAID CAPITAL ADVANCES BY LINE BUSINESS

$000

	Estimate 2022/23	Estimate 2023/24
PUBLIC SCHOOLS		
PREPAID CAPITAL ADVANCES — Disbursements are provided for approved school capital projects including construction, school sites, portables, capital leases, and bus and equipment purchases.		
Receipts	—	—
Disbursements	(90,400)	56,000
Net Cash Source (Requirement)	(90,400)	(146,400)

MINISTRY OF ENERGY AND MINES

The mission of the Ministry of Energy and Mines is to promote British Columbia's energy and mining investment opportunities, and to foster a competitive investment climate, which encourages responsible development of energy and mining resources, supports job creation, and ensures environmental protection and public and worker health and safety.

MINISTRY SUMMARY

2015/16

	Estimates ($000's)	Restated Estimates ($000's)
VOTED APPROPRIATIONS		
Vote 24 - Ministry Operations	41,777	41,906
Vote 25 - Innovative Clean Energy (ICE) Programs	41,500	41,629
Vote 26 - British Columbia Utilities Commission	0	0
STATUTORY APPROPRIATIONS		
Geothermal Resources Royalty Sharing Special Account	111	111
OPERATING EXPENSES	83,388	83,646
PRIOR YEARS' CAPITAL ADVANCES [1]	0	0
CAPITAL EXPENDITURES [1]	400	400
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]	41,500	41,629
REVENUE COLLECTED FOR AND TRANSFERRED TO OTHER ENTITIES [1]	0	0
TOTAL PAB GENERATED FTES (BEFORE OTHERS) [1]	441	446

NOTES

1. For comparative purposes only. Figures shown for estimates pertaining to capital expenditures, loans, investments, and other requirements and for revenue collected and transferred to other entities are not included in the totals above.
2. Shown in Vote 24 - Ministry Operations.
3. Shown in Vote 25 - Innovative Clean Energy (ICE) Programs.
4. Shown in Vote 26 - British Columbia Utilities Commission.
5. Shown in Statutory Appropriations.
6. Shown in Vote 24 - Ministry Operations.

CORE BUSINESS SUMMARY

$000

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Resource Development	11,229	14,309	—	14,309
Policy and Legislation	2,857	3,717	—	3,717
Mining	4,123	4,526	—	4,526
Executive and Support Services	5,548	5,838	—	5,838
Contracts and Funding Arrangements (includes special account)	23,564	24,240	—	24,240
British Columbia Utilities Commission	1	4,734	(4,733)	1
TOTAL OPERATING EXPENSE	51,342	61,364	(4,733)	56,631

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Resource Development	205	260	—	260
Policy and Legislation	82	6	—	6
Mining	160	86	—	86
Executive and Support Services	92	96	—	96
British Columbia Utilities Commission	10	210	—	210
TOTAL CAPITAL EXPENDITURES	549	660	—	660

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Contracts and Funding Arrangements	57,000	55,000	—	55,000
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	57,000	55,000	—	55,000

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	—	17,000	(17,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	17,000	(17,000)	—

OPERATING EXPENSE BY CORE BUSINESS
$000

	Estimates 2002/03	Estimates 2003/04
VOTE 29 - MINISTRY OPERATIONS		
This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Resource Development, Policy and Legislation, Mining, and Executive and Support Services.		
RESOURCE DEVELOPMENT		
Voted Appropriation		
Resource Development	11,209	14,309
Voted Appropriation Description: This sub-vote provides for management of the province's coal, geothermal, mineral, natural gas and petroleum resources, including: conducting geoscientific field studies; determining coal, geothermal, mineral, natural gas and petroleum potential; issuing, recording and maintaining subsurface tenures; regulating mineral and placer claim staking; providing support services to industry and information to the public; collecting fees, rentals and tender bonuses; negotiating fair compensation for mineral and coal titles expropriated for the creation of parks; revenue forecasting; royalty policy determination; fiscal and economic analysis; infrastructure development and investment promotion; and developing new resource development and revenue generating initiatives. Transfers are provided for resource studies and projects, to support and stimulate oil and gas exploration, for university research, and to support ministry revenue generating initiatives.		
POLICY AND LEGISLATION		
Voted Appropriation		
Policy and Legislation	2,497	3,717
Voted Appropriation Description: This sub-vote provides for evaluation, strategic planning, policy and legislation development and regulatory reform initiatives with regard to the province's energy sector, including electricity, alternative energy, and oil and gas resources, and the mineral sector, including mineral exploration and the development of metals, coal, industrial minerals and aggregate resources; development and implementation of the Province's Energy Plan, including administration of the Columbia River Treaty, the Utilities Commission Act, the Power for Jobs Act and the Energy Efficiency Act; encouraging First Nations development by developing consultation policy and guidelines; developing treaty mandates for subsurface resources; and negotiating interim measures agreements; collection and dissemination of statistics; analysis and forecasting of energy and mineral market conditions; and economic analyses and environmental assessment reviews of resource developments and resource use options. Transfers are provided for energy research.		
MINING		
Voted Appropriation		
Mining	4,121	4,526
Voted Appropriation Description: This sub-vote provides for management of the province's mineral, coal and aggregate resources and regulation of the industries that explore for and develop these resources, by regulating mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility.		

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	539	481
Corporate Services	3,600	3,717
Offshore Oil and Gas	2,409	5,640
	6,548	9,838

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Energy and Mines, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff and administration and ministry executive support, including deputy ministers' offices. Under an agreement, the Ministry of Competition, Science and Enterprise provides administrative support services for the ministry. This core business also provides for assessment and implementation of offshore oil and gas exploration and development, including negotiating necessary fiscal, regulatory and environmental management arrangements with the federal government. Transfers are provided for investigation of offshore oil and gas development.

VOTE 20 — MINISTRY OPERATIONS	26,777	32,390

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 21 - CONTRACTS AND FUNDING ARRANGEMENTS

This vote provides for programs and operations described in the voted appropriations under the core business Contracts and Funding Arrangements.

CONTRACTS AND FUNDING ARRANGEMENTS

Voted Appropriations		
Resource Revenue Sharing Agreements	2,500	**2,500**
Columbia Basin Trust	2,000	**2,000**
Vancouver Island Natural Gas Pipeline Agreement	20,850	**19,740**
	25,350	**24,240**
Statutory Appropriation		
Vancouver Island Natural Gas Pipeline Special Account	214	**—**
	25,564	**24,240**

Voted Appropriations Description: This sub-vote provides transfers for First Nations to share revenue received from petroleum, natural gas, and minerals extraction in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations; for the Columbia Basin Trust for operating expenses; and for the Vancouver Island Natural Gas Pipeline Agreement.

Statutory Appropriation Description: This statutory appropriation provides for the Vancouver Island Natural Gas Pipeline Special Account, which was created by the *Vancouver Island Natural Gas Pipeline Act*.

VOTE 21 — CONTRACTS AND FUNDING ARRANGEMENTS	25,350	**24,240**
STATUTORY — VANCOUVER ISLAND NATURAL GAS PIPELINE SPECIAL ACCOUNT	214	**—**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 22 - BRITISH COLUMBIA UTILITIES COMMISSION		
This vote provides for programs and operations described in the voted appropriation under the core business British Columbia Utilities Commission.		
BRITISH COLUMBIA UTILITIES COMMISSION		
Voted Appropriation		
British Columbia Utilities Commission	1	**1**
Voted Appropriation Description: This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Transfers are made to reimburse some participants for costs related to commission proceedings. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and others.		
VOTE 22 — BRITISH COLUMBIA UTILITIES COMMISSION	1	**1**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	16,414	**17,240**
Operating Costs	11,608	**17,152**
Government Transfers	26,929	**26,287**
Other Expenses	685	**685**
External Recoveries	(3,294)	**(4,733)**
TOTAL OPERATING EXPENSE	52,342	**56,631**

SPECIAL ACCOUNT [1]

$000

VANCOUVER ISLAND NATURAL GAS PIPELINE

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act*. Of the original $80,000,000 authorized for this account, $25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. As of March 31, 2003, the full remaining balance of the account will be expended for the provision of financial assistance for the conversion of oil, propane, and other fuel-fired appliances to the use of natural gas. Expenses to the account have consisted of transfers for persons that have applied and qualified for financial assistance. No interest or other revenue is credited to the account. Administration costs have been funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**934**	**—**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(214)	—
Net Revenue (Expense)	**(214)**	**—**
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	**(720)**	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	**—**	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**—**	**—**

NOTES

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**
CONTRACTS AND FUNDING ARRANGEMENTS		
COLUMBIA BASIN ACCORD — Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with the Columbia Basin Trust.		
Receipts	—	—
Disbursements	50,000	**50,000**
Net Cash Source (Requirement)	(50,000)	**(50,000)**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**
EXECUTIVE AND SUPPORT SERVICES		
OIL AND GAS COMMISSION ACT — Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed under the Oil and Gas Commission Levy Regulation.		
Receipts	17,800	**17,800**
Disbursements	17,800	**17,800**
Net Cash Source (Requirement)	—	**—**

BRITISH COLUMBIA

MINISTRY OF FINANCE

The mission of the Ministry of Finance is to develop a sustainable fiscal plan, to prudently manage government finances, and to create a sound policy and regulatory framework that supports the creation of a strong and vibrant economy.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 23— Ministry Operations	41,845	39,249
Vote 24— Public Sector Employers' Council	14,812	14,812
STATUTORY APPROPRIATIONS		
Provincial Treasury Revenue Program Special Account	—	—
Unclaimed Property Special Account	931	809
OPERATING EXPENSE	57,588	54,870
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	5,158	5,876
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	602	548

NOTES

[1] For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities is presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002-03	2003-04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Financial and Economic Performance and Analysis	7 982	8 486	(4)	8 482
Financial Governance, Accounting and Reporting (includes special account)	7 683	7 261	(200)	7 061
Treasury (includes special account)	1	11 957	(11 956)	1
Financial and Corporate Sector Services	8 850	18 462	(10 410)	8 052
Executive and Support Services	18 260	18 718	(256)	18 462
Public Sector Employers Council	14 812	14 837	(25)	14 812
TOTAL OPERATING EXPENSE	57 588	77 721	(22 851)	54 870

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Financial and Economic Performance and Analysis	175	45	—	45
Financial Governance, Accounting and Reporting (includes special account)	313	150	—	150
Treasury (includes special account)	1 443	1 848	—	1 848
Financial and Corporate Sector Services	2 367	2 764	—	2 764
Executive and Support Services	879	916	—	916
Public Sector Employers Council	3	253	—	253
TOTAL CAPITAL EXPENDITURES	5 180	5 976	—	5 976

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2007/08	Estimates 2008/09
VOTE 23 - MINISTRY OPERATIONS		
This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Financial and Economic Performance and Analysis; Financial Governance, Accounting and Reporting; Treasury, Financial and Corporate Sector Services; and Executive and Support Services.		
FINANCIAL AND ECONOMIC PERFORMANCE AND ANALYSIS		
Voted Appropriation		
Treasury Board Staff Operations	7 362	8 460
Voted Appropriation Description: This sub-vote provides for the operation of Treasury Board Staff Operations. Major responsibilities include financial, economic, revenue, capital, taxation, intergovernmental, fiscal relations advice to government and risk management as it pertains to the fiscal framework. Costs are partially recovered from parties external to government for services provided on their behalf. This sub-vote also provides for the management of the provincial government budget, service plan and service plan report processes, production of various financial and economic documents, including the Estimates and Budget and Fiscal Plan, and operation and maintenance of financial and economic models to support decision-making within government.		
FINANCIAL GOVERNANCE, ACCOUNTING AND REPORTING		
Voted Appropriations		
Comptroller General Operations	6 751	6 251
Internal Audit and Advisory Services	1	1
	6 752	6 252
Statutory Appropriation		
Unclaimed Property Special Account	551	649
	7 303	6 901
Voted Appropriations Description: This sub-vote provides for the operation of the Office of the Comptroller General. Major responsibilities include reporting on financial transactions including all tax, monthly and quarterly financial reporting and Public Accounts; governance over financial management and procurement legislation, policy and procedures; analysis and advice on financial administration, accounting and procurement policy issues and process improvements; post-payment compliance and payment diversion; provision of internal audit and management advisory services pertaining to internal financial and management controls, performance management, accountability, and risk management; special audit investigations; and provision of pre- and post-implementation reviews of major information technology systems; recoveries are received from ministries and Crown corporations for internal audit services.		
Statutory Appropriation Description: This statutory appropriation provides for the Unclaimed Property Special Account which is governed under the *Unclaimed Property Act*, 1996.		

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2022/23	Estimates 2021/22
TREASURY		
Voted Appropriation		
Provincial Treasury Operations	1	0
Statutory Appropriation		
Provincial Treasury Revenue Program Special Account	[illegible]	[illegible]
	[illegible]	[illegible]

Voted Appropriation Description: This sub-vote provides for debt management for the government and its Crown corporations and agencies; support for corporate and project finance initiatives and for management of settlement operations, forecasting, reporting and whatever services relating to the provincial debt. Services are cost recovered from Crown corporations and agencies, other government ministries and other clients, mainly and external to government. This sub-vote also provides for banking and cash management services on a cost recovery basis to Banking Cash Management Branch clients, including Crown corporations and the government. Services include contract negotiation and management, cash facilities, Consolidated Revenue Fund management, payment and revenue collection services, analysis and support to government clients for electronic banking and payment services and implementation support and monitoring for card services.

Statutory Appropriation Description: The statutory appropriation provides for the Provincial Treasury Revenue Program Special Account.

	Estimates 2022/23	Estimates 2021/22
FINANCIAL AND CORPORATE SECTOR SERVICES		
Voted Appropriations		
Financial and Corporate Sector Policy	[illegible]	[illegible]
Financial Institutions Commission	[illegible]	[illegible]
Registries	[illegible]	[illegible]
	[illegible]	[illegible]

Voted Appropriations Description: This sub-vote provides for the operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, service providers and cooperative insurance companies; administration of the Real Estate Act, the Mortgage Brokers Act, the Strata Property Act and related activities and administrative costs of the Credit Union Deposit Insurance Fund, and related activities. This sub-vote also provides for the acquisition of all business entities, non-profit organizations and cooperatives that operate in British Columbia; maintenance of registries of security interests, name to personal property, the ownership and location of manufactured homes in the province; and the operation of the Notice Certification Branch under the Company Act. This sub-vote also provides for policy analysis and advice to government regarding the financial and corporate sectors and the legislative frameworks applicable to companies, societies, partnerships, condominiums, and the use of personal property as collateral for loans and various liens. Costs are partially recovered from parties external to government.

[redacted] (Continued)

[redacted]

	[redacted]	[redacted]
[redacted]		
[redacted]		
Attorney Office	[redacted]	[redacted]
Corporate Services	[redacted]	[redacted]
	[redacted]	[redacted]

[redacted] [redacted] provides for the office of the Attorney of Finance, to exercise and administrative support to the Attorney, including human human resources, information and systems management, liaison of Attorneys and all key services, and including to support of Parliamentary Bodies Counties. It also provides for payment of these expenses, including chamber proceedings to members of the Executive Council, Parliamentary Secretaries and duties staff pursuant to Section [redacted] of the Legislative Assembly Allowances and Pensions Act. The services also provides for certain expenses incurred by the Office of the Premier, occupancy and related costs for the Executive Council and Intergovernmental Relations and support for Government House. Recoveries are received from various external and internal to provide services.

[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

[illegible] (Continued)

[illegible]

	[illegible]	[illegible]
	[illegible]	[illegible]

[illegible]

[illegible]

[illegible]

[illegible]		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

[illegible] [illegible]

[illegible]	[illegible]	[illegible]

[illegible]

[illegible]		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]		
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]		
[illegible]		
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]

SPECIAL ACCOUNT [1]

[illegible]

UNCLAIMED PROPERTY

This statutory appropriation was created by the Unclaimed Property Act, 1999. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Revenues represent unclaimed money deposits, and any unclaimed property remitted to government by holders under section 12 of the Unclaimed Property Act, and related fees. Expenses from the account represent claims paid out to owners, and all costs associated with the administration of the Act and regulations.

	Estimates 2012/13	Estimates 2013/14
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	1,045	1,102
OPERATING TRANSACTIONS		
Revenue	2,500	2,500
Expense	(521)	(829)
Net Revenue (Expense)	1,979	1,671
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	697	
Return to the General Fund	(2,620)	(1,893)
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	(145)	(15)
Disbursements - Other	—	—
Net Cash Source (Requirement)	(145)	(15)
Difference Between 2012/13 Estimates and Projected Actual Net Cash Source (Requirement)	145	
Working Capital adjustments [2]	22	2
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [3]	1,102	1,102

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.
2. Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

BRITISH COLUMBIA

MINISTRY OF FORESTS

The mission of the Ministry of Forests is to protect and manage our public forests for the sustained benefit of all British Columbians.

MINISTRY SUMMARY

($000)

	Estimates 2002/03	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 25 — Ministry Operations	345,142	312,230
Vote 26 — Forest Investment	148,000	110,000
STATUTORY APPROPRIATIONS		
BC Timber Sales Special Account	124,019	130,179
Forest Stand Management Fund Special Account	2,293	1,490
South Moresby Forest Replacement Special Account	3,828	3,000
OPERATING EXPENSE	621,242	564,899
PREPAID CAPITAL ADVANCES [1]	—	—
CAPITAL EXPENDITURES [1]	17,321	15,690
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [2]	6,880	34,610
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [3]	—	—
FULL TIME EQUIVALENT (FTE) EMPLOYMENT [4]	3,470	3,079

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Forest Protection	111,452	112,117	(11,851)	100,266
Stewardship of Forest Resources (includes special accounts)	69,518	52,999	(2,117)	50,882
Pricing and Selling Timber	81,307	70,600	—	70,600
Compliance and Enforcement	34,298	30,048	—	30,048
Executive and Support Services	54,698	65,049	(125)	64,924
Forest Investment	146,000	113,500	(3,500)	110,000
BC Timber Sales (special account)	124,019	138,179	—	138,179
TOTAL OPERATING EXPENSE	621,292	582,492	(17,593)	564,899

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Forest Protection	2,980	2,430	—	2,430
Stewardship of Forest Resources (includes special accounts)	5,605	3,178	—	3,178
Pricing and Selling Timber	4,567	4,933	—	4,933
Compliance and Enforcement	1,951	2,366	—	2,366
Executive and Support Services	1,207	2,103	—	2,103
BC Timber Sales (special account)	1,010	680	—	680
TOTAL CAPITAL EXPENDITURES	17,320	15,690	—	15,690

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
BC Timber Sales (special account)	6,880	34,610	—	34,610
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	6,880	34,610	—	34,610

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 25 - MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Forest Protection, Stewardship of Forest Resources, Pricing and Selling Timber, Compliance and Enforcement, and Executive and Support Services.

FOREST PROTECTION

Voted Appropriations		
Direct Fire	55,380	**55,380**
Fire Preparedness	45,712	**37,161**
Forest Health	10,360	**7,725**
	111,452	**100,266**

Voted Appropriations Description: This sub-vote provides for forest protection, including fire prevention control in accordance with applicable legislation throughout the province, including: (a) Direct Fire – provides for control and suppression of wild fires and *ex gratia* payments related to these activities. Costs related to the provision of supplies and services are recovered from other agencies and levels of government, provinces, countries, companies, organizations and individuals. (b) Fire Preparedness – provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Transfers are provided to promote fire safety and awareness. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, and individuals, and from annual rents paid into the Consolidated Revenue Fund by timber licence holders; and (c) Forest Health – provides for forest health activities in Parks and Protected Areas, some viewscapes, urban areas, and other special sites.

STEWARDSHIP OF FOREST RESOURCES

Voted Appropriation		
Stewardship of Forest Resources	63,397	**46,392**
	63,397	**46,392**
Statutory Appropriations		
Forest Stand Management Fund Special Account	2,293	**1,490**
South Moresby Forest Replacement Special Account	3,828	**3,000**
	69,518	**50,882**

Voted Appropriation Description: This sub-vote provides for provincial forest and range land stewardship and management at provincial, regional and district levels including forest and range practices, timber supply planning and determination, range planning and management, control of invasive alien plants, recreation, forest health management, applied research, and forest gene resource management. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

Statutory Appropriations Description: This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
PRICING AND SELLING TIMBER		
Voted Appropriation		
Pricing and Selling Timber	81,307	**70,600**

Voted Appropriation Description: This sub-vote provides for headquarters, regional and district activities related to timber tenure administration, timber pricing, and access to markets; meeting obligations with First Nations; and building and maintaining the forest services roads and bridge infrastructure to provide access to timber. Transfers are provided for the promotion of integrated management of forest and rangelands. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

COMPLIANCE AND ENFORCEMENT		
Voted Appropriation		
Compliance and Enforcement	34,288	**30,048**

Voted Appropriation Description: This sub-vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resources under the jurisdiction of the Ministry of Forests including: enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fire, pests, and other agents; and enforcing rules governing the use of forest service recreation sites and trails.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	611	**618**
Corporate Governance	54,087	**49,306**
First Nations' Participation	—	**15,000**
	54,698	**64,924**

Voted Appropriations Description: This sub-vote provides for executive direction and related support services to the ministry including: the office of the Minister of Forests, including salaries, benefits, allowances, and operating expenses of the minister and the minister's staff; and corporate governance and service delivery activities for strategic policy, performance management, legislation development, First Nations' participation, finance, human resources, freedom of information, executive and executive support, regional and district management, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Transfers are provided for the integrated management of forest and rangelands and First Nations' participation in the forest economy. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

VOTE 25 — MINISTRY OPERATIONS	345,142	**312,230**
STATUTORY — FOREST STAND MANAGEMENT FUND SPECIAL ACCOUNT	2,293	**1,490**
STATUTORY — SOUTH MORESBY FOREST REPLACEMENT SPECIAL ACCOUNT	3,828	**3,000**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 26 - FOREST INVESTMENT

This vote provides for programs and operations described in the voted appropriations under the core business Forest Investment.

FOREST INVESTMENT

Voted Appropriation		
Forest Investment	146,000	**110,000**

Voted Appropriation Description: This sub-vote provides for the operation and management of forest resource planning, research and investments, and product development and marketing including: the development of objectives and standards for, and third party administration of, land-based investments and for planning and delivery of land-based activities by the forest industry; the development of objectives and standards for, and third party administration of, delivery of land-based investments on the crown portion of Woodlot licence and Community Forest Agreement areas; the completion of strategic land use plans for areas across the province and for preparation of landscape/watershed level sustainable resource management plans; high priority operational research activities identified by the forest industry, research community and government; the development and provision of genetically well-adapted, high quality reforestation material from natural sources and through the conservation of our forest gene resources; product development, technology transfer and the fibre access needs of the secondary manufacturing industry; and activities that are intended to develop new markets and maintain existing international markets for British Columbia forest products. Transfers are provided for seed and gene conservation. Costs related to the provision of supplies and services may be recovered from other levels of government, agencies, organizations, and individuals.

VOTE 26 — FOREST INVESTMENT	146,000	**110,000**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
STATUTORY — BC TIMBER SALES SPECIAL ACCOUNT (FORMERLY SMALL BUSINESS FOREST ENTERPRISE PROGRAM SPECIAL ACCOUNT)		
This statutory account provides for programs and operations described in the statutory appropriations under the core business BC Timber Sales.		
BC TIMBER SALES		
Statutory Appropriation		
BC Timber Sales Special Account	124,019	**138,179**
Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Special Account.		
STATUTORY — BC TIMBER SALES SPECIAL ACCOUNT	124,019	**138,179**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	226,848	**167,921**
Operating Costs	397,884	**397,881**
Government Transfers	4,438	**17,836**
Other Expenses	40,898	**1,890**
Internal Recoveries	(42,044)	**(3,036)**
External Recoveries	(6,742)	**(17,593)**
TOTAL OPERATING EXPENSE	621,282	**564,899**

SPECIAL ACCOUNT [1]

$000

BC TIMBER SALES (FORMERLY SMALL BUSINESS FOREST ENTERPRISE PROGRAM SPECIAL ACCOUNT)

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program; and sales of logs.

Expenses are for: preparing forest development plans and logging plans; assessments required to formulate these plans for timber sale licences; costs of meeting requirements in accordance with applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund.

Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**124,666**	**120,882**
OPERATING TRANSACTIONS		
Revenue	208,090	281,500
Expense	(124,019)	(138,179)
Net Revenue (Expense)	**84,071**	**143,321**
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense) [2]	**54,374**	
Return to the General Fund	**(166,928)**	**(187,447)**
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	(1,010)	(680)
Disbursements - Other [3]	(6,880)	(34,610)
Net Cash Source (Requirement)	**(7,890)**	**(35,290)**
Difference Between 2002/03 Estimates and Projected Actual Net Cash Source (Requirement) [2]	**30,815**	
Working Capital adjustments [4]	**1,774**	**153**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [5]	**120,882**	**121,619**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Forecast net revenue and net cash receipts are significantly higher than budget primarily due to higher than expected harvest volumes (up 26 percent to 12.2 million cubic meters).
3. The significant year over year increase reflects a change in accounting estimate to include direct labour and an applicable share of overhead costs in the cost of inventory (i.e., timber developed for sale). Direct labour and overhead were previously expensed as period costs.
4. Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.
5. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1]

$000

FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act, 1986*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. Revenue is provided by contributions from municipalities, the forest industry, forest sector unions and others, through money collected in accordance with applicable legislation, penalties levied in accordance with applicable legislation, and from stumpage levies. Expenses provide for enhanced management of British Columbia's forest and range lands, for silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, to defray the costs of investigating contraventions of applicable legislation, to defray fire suppression costs relating to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, and for reforestation and road deactivation in areas subject to stumpage levies.

No financing transactions are provided for under this account.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**13,881**	**16,377**
OPERATING TRANSACTIONS		
Revenue	2,051	3,674
Expense	(2,293)	(1,490)
Net Revenue (Expense)	(242)	2,184
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	1,738	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**16,377**	**17,981**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1]
2002

SOUTH MORESBY FOREST REPLACEMENT

This account was established by the *South Moresby Implementation Act* in 1988. The purpose of this account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may receive contributions from the Consolidated Revenue Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	29,702	28,938
OPERATING TRANSACTIONS		
Revenue	434	310
Expense	(3,928)	(5,300)
Net Revenue (Expense)	(3,494)	(4,990)
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	3,709	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	29,938	23,947

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

MINISTRY OF HEALTH PLANNING

The mission of the Ministry of Health Planning is to guide and enhance the province's health services in order to ensure British Columbians are supported in their efforts to maintain and improve their health. The top priorities of the two health ministries will be to fulfill the government's New Era vision of saving and renewing public health care and providing high quality public health care services that meet patients' most essential needs.

MINISTRY SUMMARY

($000)

	Estimates 2000/01	Estimates 2001/02
VOTED APPROPRIATIONS		
Vote 21 – Ministry Operations	[illegible]	[illegible]
Vote 26 – Hist Statistics	[illegible]	[illegible]
OPERATING EXPENSE	[illegible]	[illegible]
PREPAID CAPITAL ADVANCES [1]	—	—
CAPITAL EXPENDITURES [1]	[illegible]	[illegible]
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]	—	—
REVENUE COLLECTED FOR AND TRANSFERRED TO OTHER [illegible]	—	—
FULL-TIME EQUIVALENT (FTE) EMPLOYMENT [1]	[illegible]	[illegible]

Notes

For comparative purposes only, figures shown for 2000/01 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the 2001/02 Estimates. Schedule A presents a detailed reconciliation.

1. Details of prepaid capital advances are presented in Schedule 2.
2. Details of capital expenditures are presented in Schedule 3.
3. Details of loans, investments and other requirements are presented in Schedule 4.
4. Details of revenue collected for and transferred to other entities is presented in Schedule A.
5. Details of FTEs are presented in Schedule 5.

[illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Core Business				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Core Business				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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OPERATING EXPENSE BY CORE BUSINESS (Continued)

	Estimates 2012/13	Estimates 2013/14
VOTE 23 - VITAL STATISTICS (SPECIAL OPERATING AGENCY)		
This vote provides for programs and operations described in the votes appropriations under the core business Services Delivered by Ministry.		
SERVICES DELIVERED BY MINISTRY		
Votes/ Appropriation		
Vital Statistics	7,109	7,055
Votes/ Appropriation Description: This sub-vote provides for expenses of the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Transfers are provided to various individuals, groups, and agencies that provide services on behalf of the Vital Statistics Agency. Recoveries are received as a result of the provision of services for genealogy, pre-adoption records, non-statutory certifications and data extraction to provincial government ministries, to agencies, to other levels of government and to the public.		
VOTE 23 — VITAL STATISTICS (SPECIAL OPERATING AGENCY)	7,109	7,055

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	14,154	14,250
Operating Costs	7,429	8,185
Government Transfers	2,377	2,460
Interna Recoveries	(278)	(278)
External Recoveries	(482)	(482)
TOTAL OPERATING EXPENSE	23,160	24,134

VITAL STATISTICS

The Vital Statistics Agency (the Agency) provides a system for the registration and certification of vital events for the Province of British Columbia. The Agency's mandate is established in a number of pieces of legislation including the Vital Statistics Act, the Marriage Act and the Name Act. The Agency provides a direct public service role by producing vital event certificates and documents to the public. The Agency also provides vital event data, statistical reports and health status indicators to support the needs of the Ministry, the provincial and federal governments, regional health care administrators and researchers in planning for and managing health care initiatives.

Goals

1. To fulfil the requirements of the legislation administered by the Agency, effectively and efficiently and in a manner that meets the service quality expectations of its clients.
2. To participate in an advisory capacity to the Identity and Vital Statistics Councils for Canada and to implement vital event registration and certification standards as established by those organizations to improve the identification process in Canada and address national security issues related to identification.
3. To produce health status indicators and statistical information in support of the ministry's population health goals in a manner that meets the service quality expectations of these clients.
4. To expand the provision of alternate service delivery methods.
5. To meet the accountability objectives established in agency business plans as agreed upon by Treasury Board, the Ministry and the Agency.

Performance Measures

	Actual 2001/02	Forecast 2002/03	Target 2003/04	Target 2004/05	Target 2005/06
Gross Revenue ($000)	9,941	10,059	9,842	9,807	9,857
Allowance for doubtful accounts	(20)	(22)	(25)	(25)	(25)
Less commissions	(713)	(731)	(757)	(758)	(758)
Revenue[1] ($000)	9,208	9,306	9,060	9,024	9,074
Expense ($000)	7,049	7,068	7,085	6,935	6,935
Volumes:					
Certificates	221,024	228,750	229,243	230,303	230,650
Registrations	130,719	121,690	126,900	125,400	127,000
Wills, Notices and Searches	65,274	64,168	60,300	59,400	58,000
Gross Unit Costs:					
Certificates	$14.59	$14.78	$14.71	$14.64	$14.60
Registrations	$14.41	$14.32	$14.25	$14.18	$14.14
Wills, Notices and Searches	$8.93	$8.98	$8.71	$8.67	$8.90
Turnaround times (days to complete):					
Certificates	3	3	5	5	5
Registrations	43	43	40	35	35
Wills, Notices and Searches	4	4	3	2	2
Customer satisfaction (% acceptable to excellent)	97%	97%	96%	96%	96%

[1] Revenue represents fees and licences charged by the Vital Statistics Agency for the provision of its services net of commissions and allowances for doubtful accounts.

BRITISH COLUMBIA

MINISTRY OF HEALTH SERVICES

The mission of the Ministry of Health Services is to guide and enhance the province's health services in order to ensure British Columbians are supported in their efforts to maintain and improve their health. The top priorities of the two health ministries will be to fulfill the government's New Era vision of saving and renewing public health care and providing high quality public health care services that meet patients' most essential needs.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	**Estimates 2003/04**
VOTED APPROPRIATION		
Vote 29— Ministry Operations	10,041,466	**10,038,097**
STATUTORY APPROPRIATIONS		
Health Special Account	144,500	**147,250**
Medical and Health Care Services Special Account	15,000	**—**
Less: Transfer from Ministry Operations Vote	(15,000)	**—**
OPERATING EXPENSE	10,185,966	**10,185,347**
PREPAID CAPITAL ADVANCES [2]	272,900	**202,500**
CAPITAL EXPENDITURES [3]	19,962	**16,031**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	(1,362)	**(2,034)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	2,616	**2,525**

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Services Delivered by Partners (includes special account)	9,871,481	10,005,873	(115,563)	9,890,310
Services Delivered by Ministry	202,660	205,334	(1,200)	204,134
Recoveries from Health Special Account (includes special account)	—	—	—	—
Stewardship and Corporate Management	111,825	90,903	—	90,903
TOTAL OPERATING EXPENSE	10,185,966	10,302,110	(116,763)	10,185,347

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Services Delivered by Partners	272,900	202,500	—	202,500
TOTAL PREPAID CAPITAL ADVANCES	272,900	202,500	—	202,500

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Services Delivered by Ministry	10,155	7,843	—	7,843
Stewardship and Corporate Management	9,807	8,188	—	8,188
TOTAL CAPITAL EXPENDITURES	19,962	16,031	—	16,031

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Services Delivered by Partners	(1,362)	—	(2,034)	(2,034)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(1,362)	—	(2,034)	(2,034)

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 29 - MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Stewardship and Corporate Management.

SERVICES DELIVERED BY PARTNERS

Voted Appropriations		
Regional Health Sector Funding	6,348,689	**6,419,004**
Medical Services Plan	2,515,599	**2,551,892**
Pharmacare	701,903	**614,014**
Debt Service Costs	178,790	**172,300**
Amortization of Prepaid Capital Advances	126,500	**133,100**
	9,871,481	**9,890,310**
Statutory Appropriations		
Medical and Health Care Services Special Account	15,000	**—**
Less: Transfer from Ministry Operations Vote	(15,000)	**—**
	9,871,481	**9,890,310**

Voted Appropriations Description: This sub-vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation and delivery of health programs and services in the province. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. This includes funding for operations, minor equipment and minor capital improvements. Transfers are provided and services delivered to, or on behalf of, health authorities, individuals, and other organizations such as Canadian Blood Services. Recoveries are received from other levels of government and other organizations for services provided by the ministry.

Medical Services Plan provides transfers for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee-for-service basis or alternative contractual basis and other recruitment, retention, training and planning initiatives with respect to physicians. Payments for these services and initiatives are in accordance with the *Medicare Protection Act* and agreements with professional associations and health authorities. Recoveries are received to reimburse the Medical Services Plan for claims that are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

Pharmacare provides transfers to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items, as well as for services that complement Pharmacare programs.

Debt Service Costs provides for the provincial government's share of debt servicing costs related to health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects.

Statutory Appropriations Description: This statutory appropriation provides for the Medical and Health Care Services Special Account which is governed under the *Medical and Health Care Services Special Account Act*.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
SERVICES DELIVERED BY MINISTRY		
Voted Appropriations		
Emergency Health Services	187,566	**190,540**
Health Benefits Operations	15,094	**13,594**
	202,660	**204,134**

Voted Appropriations Description: This sub-vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Transfers are provided to agencies for ambulance services to the public on behalf of the Emergency Health Services Commission. Recoveries are received from organizations for the use of ambulances and attendants and from the Medical Services Plan for medical services provided on a contractual basis.

Health Benefit Operations provides for the administration of the Medical Services Plan and Pharmacare programs, including the enrolment of eligible British Columbia residents to ensure they have access to publicly funded health care, managing the premium assistance program, processing claims for medically required services provided by physicians, diagnostic and laboratory facilities, certain supplementary benefits practitioners, and eligible prescription drugs and designated medical supplies. Central financial and operational management, including information systems, is funded within the Stewardship and Corporate Management sub-vote. Recoveries are received from other agencies and ministries, such as the Workers' Compensation Board and Ministry of Human Resources, for the processing costs of claims covered by these parties.

RECOVERIES FROM HEALTH SPECIAL ACCOUNT		
Voted Appropriation		
Recoveries from Health Special Account	(144,500)	**(147,250)**
	(144,500)	**(147,250)**
Statutory Appropriation		
Health Special Account	144,500	**147,250**
	—	**—**

Voted Appropriation Description: This sub-vote provides for recoveries from the Health Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
STEWARDSHIP AND CORPORATE MANAGEMENT		
Voted Appropriations		
Ministers' Office	1,042	1,042
Program Management and Corporate Services	110,783	89,861
	111,825	90,903

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Health Services and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff; salaries, benefits and allowances for the Minister of State for Mental Health, the Minister of State for Intermediate, Long Term and Home Care and the ministers' staff. This sub-vote also provides for stewardship and corporate management functions such as: direction to health authorities and other health providers; support to partners in delivering healthcare services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; and assistance to the Ministry of Health Planning. Transfers are provided to agencies and organizations complementing ministry-funded programs. Recoveries are received from other levels of government for services provided by the ministry.

VOTE 29 — MINISTRY OPERATIONS	10,041,466	10,038,097
STATUTORY — HEALTH SPECIAL ACCOUNT	144,500	147,250
STATUTORY — MEDICAL AND HEALTH CARE SERVICES SPECIAL ACCOUNT	15,000	—

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	191,225	178,395
Operating Costs	255,060	254,919
Government Transfers	9,680,092	9,696,563
Other Expenses	338,636	319,896
Internal Recoveries	(159,820)	(147,573)
External Recoveries	(119,227)	(116,763)
TOTAL OPERATING EXPENSE	10,185,966	10,185,347

SPECIAL ACCOUNT [1]
$000

HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act, 1992*. Administered by the Ministry of Health Services, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues and may include revenues from the winding down of the Healthcare Labour Adjustment Society, to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenditures of the Special Account represent transfers to the Ministry Operations Vote.

No financing transactions are provided for under this account.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	—	—
OPERATING TRANSACTIONS		
Revenue	144,500	147,250
Expense	(144,500)	(147,250)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	—	—

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1]

$000

MEDICAL AND HEALTH CARE SERVICES SPECIAL ACCOUNT

This account was established by the *Medical and Health Care Services Special Account Act*, 1994, and is administered by the Ministry of Health Services. The purpose of the account is to facilitate arrangements to manage year-to-year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements are established by regulation or are contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue is provided from voted appropriations and consists of unused portions of the available amount for each profession and from any amount specified by an agreement.

Expenses may be made where savings from under-utilization in prior years are applied to offset over-utilization in a subsequent year or specified by an agreement.

No financing transactions are provided for under the account.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**6,248**	**358**
OPERATING TRANSACTIONS		
Revenue	10,000	—
Expense	(10,000)	—
Net Revenue (Expense)	—	—
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	**(5,942)**	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**306**	**358**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
2009

	Estimates 2010/11	Estimates 2011/12
SERVICES DELIVERED BY PARTNERS		
HEALTH INNOVATION INCENTIVE PROGRAM – Loans (disbursements) are no longer provided to health authorities or other health agencies. Receipts represent repayment by health authorities of the loans (disbursements) made in previous years. Administration costs are funded through the ministry's voted appropriations.		
Receipts	1,302	3,459
Disbursements	—	—
Net Cash Source (Requirement)	1,302	3,459

PREPAID CAPITAL ADVANCES BY CORE BUSINESS
2009

	Estimates 2010/11	Estimates 2011/12
SERVICES DELIVERED BY PARTNERS		
PREPAID CAPITAL ADVANCES – Disbursements are provided for approved health facilities and equipment capital projects.		
Receipts	—	—
Disbursements	(77,900)	(91,000)
Net Cash Source (Requirement)	(77,900)	(91,000)

MINISTRY OF HUMAN RESOURCES

The mission of the Ministry of Human Resources is to provide services that move people towards sustainable employment and assist individuals and families in need.

MINISTRY SUMMARY

[illegible]

	Estimates [illegible]	Estimates [illegible]
[illegible]		
Vote 31 – Ministry Operations	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	—	—
[illegible]	[illegible]	[illegible]
[illegible]	—	—
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[illegible]	[illegible]	[illegible]

[illegible]

1. For comparative purposes only, figures shown for [illegible] operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the [illegible] Estimates. Schedule A presents a detailed reconciliation.
2. Details of program capital advances are presented in Schedule 2.
3. Details of capital expenditures are presented in Schedule 3.
4. Details of loans, investments and other requirements are presented in Schedule 4.
5. Details of revenue collected for and transferred to other entities is presented in Schedule 5.
6. Details of FTEs are presented in Schedule 6.

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	[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]	External Revenue	[illegible]
Core Business				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	—	[illegible]
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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Core Business				
[illegible]	—	[illegible]	—	[illegible]
[illegible]	[illegible]	[illegible]	—	[illegible]
[illegible]	[illegible]	[illegible]	—	[illegible]

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[illegible] [illegible]

OPERATING EXPENSE BY CORE BUSINESS (Continued)
($000)

	Estimates 2002/03	Estimates 2003/04
EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL		
Vote# Appropriation		
Employment and Assistance Appeal Tribunal	2,241	3,417
Vote# Appropriation Description: This sub-vote provides for a single-level, regionally-based appeal system. Transfers are made to regional appeal panel members.		
EXECUTIVE AND SUPPORT SERVICES		
Vote# Appropriations		
Minister's Office	363	371
Corporate Services	45,557	47,346
Service Delivery	179,159	171,883
	225,169	219,600
Vote# Appropriations Description: This sub-vote provides for the office of the Minister of Human Resources, executive direction, and support services such as policy research, performance measurement, employee services, financial services, information management, and service delivery. Transfers are made in support of these activities. Recoveries are received from ministries and parties external to government for ministry services provided.		
VOTE 10 – MINISTRY OPERATIONS	1,671,801	1,617,453

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	136,237	135,659
Operating Costs	91,369	68,883
Government Transfers	1,443,930	1,405,991
Other Expenses	7,506	6,165
Internal Recoveries	(807)	(807)
External Recoveries	(6,434)	(7,438)
TOTAL OPERATING EXPENSE	1,671,801	1,617,453

MINISTRY OF MANAGEMENT SERVICES

The mission of the Ministry of Management Services is to ensure business results by driving fundamental change and technology enablement across the British Columbia public service through the use of leading practices and creative service delivery models.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 31 — Ministry Operations	46,094	38,218
Vote 32 — Public Service Employee Relations Commission	9,491	8,461
OPERATING EXPENSE	55,585	46,679
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	57,922	59,665
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULL TIME EQUIVALENT (FTE) EMPLOYMENT [6]	2,202	2,049

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Governance and Integration	4,589	4,389	—	4,389
Results Management Office	1	201	(200)	1
Service and Channel Integration	29,139	31,587	(3,929)	27,658
BC Shared Services Agency	7,940	54,537	(49,327)	5,210
Public Service Appeal Board	219	—	—	—
Executive and Support Services	4,206	960	—	960
HR Governance and Strategy	6,301	6,301	—	6,301
HR Client Services	1,258	1,258	—	1,258
Pension, Employee Benefits and Corporate Programs	1	21,971	(21,970)	1
HR Executive and Support Services	1,931	901	—	901
TOTAL OPERATING EXPENSE	55,585	122,105	(75,426)	46,679

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Governance and Integration	30	30	—	30
Results Management Office	100	100	—	100
Service and Channel Integration	1,296	1,546	—	1,546
BC Shared Services Agency	55,676	52,801	—	52,801
Executive and Support Services	6	21	—	21
HR Governance and Strategy	9	8	—	8
Pension, Employee Benefits and Corporate Programs	304	304	—	304
HR Executive and Support Services	302	3,855	—	3,855
TOTAL CAPITAL EXPENDITURES	57,922	58,665	—	58,665

OPERATING EXPENSE BY CORE BUSINESS
$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 31 - MINISTRY OPERATIONS		
This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Governance and Integration, Results Management Office, Service and Channel Integration, BC Shared Services Agency, Public Service Appeal Board, and Executive and Support Services.		
GOVERNANCE AND INTEGRATION		
Voted Appropriations		
Telecommunications	2,303	**2,303**
Chief Information Office Operations	2,286	**2,086**
	4,589	**4,389**
Voted Appropriations Description: This sub-vote provides for the Chief Information Office Operations; governance and leadership of the provincial government's information and information technology (IT) resources including the development of strategies, policies, standards, architectures and electronic service delivery directions for government; and strategies to enable the local and federal governments, as well as businesses and citizens of British Columbia to engage with the provincial government electronically. This sub-vote also provides for the development of policies and programs to support telecommunications initiatives. Transfers are provided to support federal-provincial initiatives and telecommunications activities.		
RESULTS MANAGEMENT OFFICE		
Voted Appropriation		
E-Government Initiatives	1	**1**
Voted Appropriation Description: This sub-vote provides for the costs related to certain e-government, critical business and other initiatives. Costs are fully recovered from ministries, special offices, Crown agencies and external organizations.		
SERVICE AND CHANNEL INTEGRATION		
Voted Appropriations		
Government Agents	21,110	**21,110**
Corporate and Information Programs	8,029	**6,548**
	29,139	**27,658**
Voted Appropriations Description: This sub-vote provides for the operation of Government Agent offices throughout the province, including the integrated delivery of programs, services and information on behalf of ministries, agencies, the private sector and other governments. This sub-vote also provides consolidated corporate and information programs that support cross government specialized functions. Activities include information management, privacy protection and information access, and statistical and research services. Activities also include managing legislation and providing policy and professional advice, tools, resources and services that enhance accountable decision-making and increase public access to programs and information. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.		

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
BC SHARED SERVICES AGENCY		
Voted Appropriations		
Corporate Applications	4,097	**3,110**
Corporate Procurement Services	2,539	**2,097**
Procurement and Supply Services	1	**1**
Common IT Services	1	**1**
Finance Services	1	**1**
Shared Services Implementation Project	1,301	**—**
	7,940	**5,210**

Voted Appropriations Description: This sub-vote provides for service delivery and administration of the BC Shared Services Agency. Shared services include: corporate procurement and supply chain services, evaluation and consultation services, and travel and light vehicle fleet management services; delivery of cross government initiatives that enable shared and common business applications, including special IT infrastructure projects and IT security services; procurement and supply services; common IT services; and finance services, including the corporate accounting system and payroll services. Recoveries are received from parties external and internal to government for shared services.

PUBLIC SERVICE APPEAL BOARD		
Voted Appropriation		
Public Service Appeal Board	219	**—**

Voted Appropriation Description: This sub-vote provided for fees and salaries of the board members and staff, and expenses of the board in the processing and hearing of appeals under the *Public Service Act*. The Office of the Merit Commissioner will take over the functions of the Public Service Appeal Board, which is being eliminated.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	420	**420**
Corporate Services	3,786	**540**
	4,206	**960**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Management Services, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive direction of the ministry and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to ministry operations and programs. Recoveries are received from parties internal to government for services provided.

VOTE 31 — MINISTRY OPERATIONS	46,094	**38,218**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 32 - PUBLIC SERVICE EMPLOYEE RELATIONS COMMISSION		

This vote provides for Public Service Employee Relations Commission (PSERC) programs and operations described in the voted appropriations under the following four core businesses: HR Governance and Strategy, HR Client Services, Pension, Employee Benefits and Corporate Programs, and HR Executive and Support Services.

HR GOVERNANCE AND STRATEGY

Voted Appropriations		
Corporate HR Strategy and Planning	2,357	**2,357**
Employee Relations	3,725	**3,725**
Office of the Merit Commissioner	219	**219**
	6,301	**6,301**

Voted Appropriations Description: This sub-vote provides for PSERC activities related to strategic human resource management, policy and compensation, merit commissioner activities, management terms and conditions, workforce adjustment activities, labour relations, and collective bargaining, which includes the negotiation and administration of collective agreements on behalf of government.

HR CLIENT SERVICES

Voted Appropriations		
Regional Operations	1	**1**
Employee Learning	1,257	**1,257**
	1,258	**1,258**

Voted Appropriations Description: This sub-vote provides for a broad range of HR services to government and other clients including recruitment and selection, advisory services on organizational design, compensation, labour relations, government-wide training and development, workforce adjustment, career planning and transition services and other activities related to human resource management. Recoveries are received from parties internal to government for services provided.

PENSION, EMPLOYEE BENEFITS AND CORPORATE PROGRAMS

Voted Appropriations		
Provincial Pensions	111,381	**99,833**
Miscellaneous and Statutory Items	9,779	**7,000**
Canada Pension	55,031	**48,645**
Members of the Legislative Assembly Superannuation	600	**600**
Death and Retiring Benefits	2,629	**1,820**
Extended Health and Dental Benefits	45,871	**42,190**
Group Insurance	6,603	**4,500**
Medical Services Plan	19,731	**29,200**
Long Term Disability	34,091	**38,110**
Employment Insurance	35,781	**27,904**
Workers Compensation	6,500	**11,000**
Employee and Family Assistance Program Administration	1,103	**1,034**
Other Benefits	32,842	**35,789**
Internal Recoveries	(361,941)	**(347,624)**
	1	**1**

Voted Appropriations Description: This sub-vote provides for employer contributions for pensions and benefits, as well as the management and administration of employee benefits plans and corporate programs. Transfers are made to employees through the employee recognition program. Recoveries are received from parties external and internal to government for pensions, benefits and corporate programs.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
HR EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Office of the Commissioner	1,408	378
Information Management Branch	1	1
Corporate Services	522	522
	1,931	901

Voted Appropriations Description: This sub-vote provides for the office of the commissioner, and includes salaries, benefits, allowances and operating expenses of the commissioner and the commissioner's staff. It provides for executive direction of PSERC and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to PSERC operations and programs. Recoveries are received from parties internal to government for services provided.

VOTE 32 — PUBLIC SERVICE EMPLOYEE RELATIONS COMMISSION	9,491	8,461

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	462,401	479,621
Operating Costs	199,019	252,734
Government Transfers	1,534	1,560
Other Expenses	63,713	58,103
Internal Recoveries	(613,620)	(669,913)
External Recoveries	(57,462)	(75,426)
TOTAL OPERATING EXPENSE	55,585	46,679

MINISTRY OF PROVINCIAL REVENUE

The mission of the Ministry of Provincial Revenue is to provide fair, efficient and equitable revenue and debt collection which supports public services to meet the needs of British Columbians.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 33— Ministry Operations	50,673	49,617
STATUTORY APPROPRIATIONS		
Provincial Home Acquisition	25	25
OPERATING EXPENSE	50,698	49,642
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	10,000	9,734
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	3,780	3,665
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	937	988

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Tax Administration and Collection	5,315	49,837	(47,212)	2,625
Debt Administration and Collection and Home Owner Grant (includes special account)	563	28	—	28
Executive and Support Services	44,820	46,991	—	46,991
TOTAL OPERATING EXPENSE	50,698	96,856	(47,212)	49,644

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Debt Administration and Collection and Home Owner Grant (includes special account)	760	760	—	760
Executive and Support Services	9,240	8,974	—	8,974
TOTAL CAPITAL EXPENDITURES	10,000	9,734	—	9,734

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Tax Administration and Collection	3,640	22,500	(18,800)	3,700
Debt Administration and Collection and Home Owner Grant (includes special account)	(60)	40	(73)	(33)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	3,780	22,540	(18,873)	3,667

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Tax Administration and Collection	—	964,600	(964,600)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	964,600	(964,600)	—

OPERATING EXPENSE BY CORE BUSINESS
$000

	Estimates 2002/03	Estimates 2003/04
VOTE 33 - MINISTRY OPERATIONS		

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Tax Administration and Collection, Debt Administration and Collection and Home Owner Grant, and Executive and Support Services.

TAX ADMINISTRATION AND COLLECTION

Voted Appropriation		
Tax Administration and Collection	5,315	2,625

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of various tax statutes and revenue and benefit programs which are the responsibility of the Ministry of Provincial Revenue. This sub-vote also provides for payment of interest or refunds of taxation revenues under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

DEBT ADMINISTRATION AND COLLECTION AND HOME OWNER GRANT

Voted Appropriations		
Debt Administration and Collection	1	1
Home Owner Grant	537	—
	538	1
Statutory Appropriation		
Provincial Home Acquisition Special Account	25	25
	563	26

Voted Appropriations Description: This sub-vote provides for accounts receivable collection, loan management services, and administration of the Home Owner Grant Program. Costs are recovered from clients or deducted from collected proceeds.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Special Account.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	430	439
Strategic Initiatives and Administration	44,390	46,391
	44,820	46,391

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Provincial Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive strategic direction of the ministry and administrative support services, tax appeal management and administration, and centralized billing and receivable management including premiums and fees collected for the Medical Services Plan of the Ministry of Health Services.

VOTE 33 — MINISTRY OPERATIONS	50,673	49,017
STATUTORY — PROVINCIAL HOME ACQUISITION SPECIAL ACCOUNT	25	25

OPERATING EXPENSE BY CORE BUSINESS
2000

	Estimates 2002/03	Estimates 2001/02

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	[illegible]	[illegible]
Operating Costs	[illegible]	[illegible]
Government Transfers	—	—
Other Expenses	[illegible]	[illegible]
Internal Recoveries	[illegible]	[illegible]
External Recoveries	[illegible]	[illegible]
TOTAL OPERATING EXPENSE	[illegible]	[illegible]

SPECIAL ACCOUNT [1]
2000

PROVINCIAL HOME ACQUISITION

This account was created as a fund by the Provincial Home Acquisition Act, 1967, and was changed to a Special Account under the Special Accounts Act, 1982. The purpose of the account was to pay grants to qualified British Columbia residents contributing to purchasing or building a new home secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the Home Conversion (Unsubsidized Loan) Act, 1979.

Most of the 30 Second Mortgage program portfolio has been sold to private sector lenders. The province repurchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal. Expense includes statutory rebates and other miscellaneous program costs.

Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

	Estimate 2002/03	Estimate 2001/02
SPECIFIED AUTHORITY WAYS AND MEANS OF THE REVENUE FUND	$2,210	$2,210
OPERATING TRANSACTIONS		
Revenue		
Expense	(3)	(3)
Net Revenue (Expense)	(3)	(3)
	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts		
Disbursements - Loans	10	10
Disbursements - Other	—	—
Net Cash Source (Requirement)	(10)	(10)
	0	0
PROJECTED SPECIFIED AUTHORITY WAYS AND MEANS OF THE END OF THE YEAR [1]	$2,210	$2,210

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is limited to an Act other than the Supply Act.
2. The Projected Spending Authority represents the cash and temporary investments projected to be available at the end of the fiscal year.

LOANS, INVESTMENTS AND LOANS RECEIVABLE OF CROWN AGENCIES

(cont'd)

	Forecast 2002/03	Estimates 2001/02
TAX INCENTIVE PROGRAM		
INTERNATIONAL FILM TAX INCENTIVE TAX CREDIT — Disbursements are provided for the province's share of international Film Tax Agreement provisions in respect of film projects entered into that benefit the Province. Administration costs are funded through the ministry's votes appropriations.		
Receipts	0.750	0.600
Disbursements	1.000	1.000
Net Cash Source (Requirement)	(0.250)	(0.400)
TAX INCENTIVE PROGRAM		
LOAN TAX DEFERMENT — Disbursements are made to meet government's remittance obligations for property taxes and PST owed on specified property, where the property owner defaults on payment. The property owner is required to repay the province all deferred taxes together with interest. As the province's PST is generated, Revenue Canada remits the PST to the province. Repayments of outstanding principal taxes deferred and interest thereon are then received and recorded by the Corporation Taxes Branch and transferred to cash management through the ministry's votes appropriations.		
Receipts	1.000	0.600
Disbursements	3.000	5.000
Net Cash Source (Requirement)	(2.000)	(4.400)

[illegible] (Unaudited)

	[illegible]	[illegible]
[illegible]		
[illegible]		
[illegible]		

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS (Continued)

2003

	Estimates 2002/03	Estimates 2003/04
[illegible]		
RURAL AREA PROPERTY TAXES — Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies receipts collected on their behalf by the Ministry of Provincial Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.		
Receipts	182,000	190,000
Disbursements	182,000	190,000
Net Cash Source (Requirement)	—	—
[illegible]		
TOBACCO TAX AMENDMENT ACT — Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax receipts collected on their behalf. Administration costs are funded through the ministry's voted appropriations.		
Receipts	1,500	2,200
Disbursements	1,500	2,200
Net Cash Source (Requirement)	—	—
[illegible]		
TOURISM BRITISH COLUMBIA (HOTEL ROOM TAX ACT) — Disbursements are provided by the province to Tourism British Columbia in respect of the Tourism British Columbia Act hotel room tax receipts collected on the corporation's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.		
Receipts	23,450	25,500
Disbursements	23,450	25,500
Net Cash Source (Requirement)	—	—

BRITISH COLUMBIA

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

The mission of the Ministry of Public Safety and Solicitor General is to ensure the security and economic vitality of communities through effective policing, corrections, liquor control, gaming, protective and regulatory programs.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 34— Ministry Operations	477,505	488,862
Vote 35— Statutory Services	16,956	16,957
STATUTORY APPROPRIATIONS		
Forfeited Crime Proceeds Fund Special Account	6,176	—
Inmate Work Program Special Account	1,540	1,540
Victims of Crime Act Special Account	7,319	7,325
OPERATING EXPENSE	509,496	505,684
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	7,696	7,430
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	2,814	2,827

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	**Net**	**Gross**	**External Recoveries**	**Net**
Core Business				
Corrections	217,266	199,124	(10,727)	188,397
Policing and Community Safety	232,325	245,267	(6,212)	239,055
Compliance and Consumer Services	15,964	37,719	(1,701)	36,018
Gaming Policy and Enforcement	9,566	198,036	(182,643)	15,393
Liquor Control and Licensing	1	8,601	(8,600)	1
Executive and Support Services	2,383	1,998	—	1,998
Statutory Services (includes special accounts)	31,991	25,822	—	25,822
TOTAL OPERATING EXPENSE	509,496	716,567	(209,883)	506,684

CAPITAL EXPENDITURES	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Corrections	2,335	2,659	—	2,659
Policing and Community Safety	2,903	1,766	—	1,766
Compliance and Consumer Services	560	1,627	—	1,627
Gaming Policy and Enforcement	1,219	20	—	20
Liquor Control and Licensing	586	905	—	905
Executive and Support Services	—	360	—	360
Statutory Services (includes special accounts)	93	93	—	93
TOTAL CAPITAL EXPENDITURES	7,696	7,430	—	7,430

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 34 - MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Corrections, Policing and Community Safety, Compliance and Consumer Services, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

CORRECTIONS

Voted Appropriations		
Adult Custody	173,382	**146,585**
Community Corrections	43,884	**41,812**
	217,266	**188,397**

Voted Appropriations Description: This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, immigration detainees, non-criminally charged intoxicated persons, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. Transfers are provided for correctional services related to health, counselling, education, training, work programs, food services, attendance programs, and residential programs; development and evaluation of correctional programs; and Keep of Prisoners. Recoveries are received from the federal government for costs related to community programs and housing of federal inmates and immigration detainees; the Medical Services Plan for salaried and sessional medical services; the Vancouver Police Department for the provision of municipal lockup functions; community services required for the Drug Court; and external agencies for the holding of intoxicated persons.

POLICING AND COMMUNITY SAFETY

Voted Appropriations		
Police Services	182,500	**196,006**
Security Programs	2,627	**2,262**
Provincial Emergency Program	6,492	**6,455**
Coroners Service	8,346	**8,247**
Victim Services	27,779	**21,994**
Community Programs	4,581	**4,091**
	232,325	**239,055**

Voted Appropriations Description: This sub-vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting communities with community support and crime prevention programs, as well as for providing coroner services, province-wide emergency preparedness, security industry regulations, and other protective programs. Transfers are provided to: the Royal Canadian Mounted Police; the Organized Crime Agency of British Columbia; the Justice Institute of British Columbia (Police Academy); the federal government and other parties to enhance policing in the province; communities and organizations in the province for victim services and emergency preparedness; and individuals and service providers for assistance to victims of crime. Recoveries are received from the Insurance Corporation of British Columbia, the Vancouver Port Corporation, all levels of government, individuals and organizations covered by the *Criminal Records Review Act* and the *Victims of Crime Act* Special Account.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
COMPLIANCE AND CONSUMER SERVICES		
Voted Appropriations		
Office of the Superintendent of Motor Vehicles	3,942	**6,399**
Commercial Vehicle Safety and Enforcement	748	**19,007**
Residential Tenancy	7,761	**7,290**
Consumer Services	2,157	**2,135**
Film Classification	1,356	**1,187**
	15,964	**36,018**

Voted Appropriations Description: This sub-vote provides for: the Office of the Superintendent of Motor Vehicles which administers programs relating to road safety; the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs; the administration and enforcement of consumer legislation; residential tenancy information and landlord-tenant dispute resolution services; film and adult video classification services and licensing of theatres and distributors. Transfers are provided to foundations, agencies and societies providing services that complement ministry programs. Recoveries are received from the federal government for costs associated with the use of advanced technology for National Safety Code enforcement; from parties external to the ministry for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution.

GAMING POLICY AND ENFORCEMENT		
Voted Appropriations		
Gaming Policy and Enforcement Operations	9,565	**15,392**
Distribution of Gaming Proceeds	1	**1**
	9,566	**15,393**

Voted Appropriations Description: This sub-vote provides for the administration of gaming in the province, and includes the definition of policy and standards, the regulation and enforcement of legal gaming; the management of the province's gaming initiatives, and the distribution of gaming proceeds. Transfers may be made to eligible organizations, to host local governments where casinos are located; to eligible, successful destination casino proponents for Development Assistance Contributions; and to the Royal Canadian Mounted Police for law enforcement information. Recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation and from gaming registrants for the direct costs incurred in investigations.

LIQUOR CONTROL AND LICENSING		
Voted Appropriation		
Liquor Control and Licensing	1	**1**

Voted Appropriation Description: This sub-vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act* and Regulations. Recoveries are received from licensing fees and permit charges.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	477	**480**
Corporate Services	941	**510**
Agencies, Boards and Commissions	965	**1,008**
	2,383	**1,998**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Public Safety and Solicitor General including salaries, benefits, allowances and operating expenses of the Solicitor General and the minister's staff; secondary support and operations of the Ministry of Public Safety and Solicitor General, and centralized capital acquisitions for the ministry. Primary support services are provided by the Ministry of Attorney General and Minister Responsible for Treaty Negotiations. This sub-vote also provides for various agencies, boards and commissions under the jurisdiction of the Solicitor General.

VOTE 34 — MINISTRY OPERATIONS	477,505	**480,862**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE 35 - STATUTORY SERVICES

This vote provides for ministry programs and operations described in the voted appropriations under the core business Statutory Services.

STATUTORY SERVICES

Voted Appropriation		
Emergency Program Act	16,956	**16,957**
Statutory Appropriations		
Forfeited Crime Proceeds Fund Special Account	6,176	**—**
Inmate Work Program Special Account	1,540	**1,540**
Victims of Crime Act Special Account	7,319	**7,325**
	31,991	**25,822**

Voted Appropriation Description: This sub-vote provides for the *Emergency Program Act* which provides for response and recovery to emergencies and disasters.

Statutory Appropriations Description: This statutory appropriation provides for the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account..

VOTE 35 — STATUTORY SERVICES	16,956	**16,957**
STATUTORY — FORFEITED CRIME PROCEEDS FUND SPECIAL ACCOUNT	6,176	**—**
STATUTORY — INMATE WORK PROGRAM SPECIAL ACCOUNT	1,540	**1,540**
STATUTORY — *VICTIMS OF CRIME ACT* SPECIAL ACCOUNT	7,319	**7,325**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	168,686	**169,050**
Operating Costs	108,928	**109,325**
Government Transfers	441,901	**439,626**
Other Expenses	1,928	**2,716**
Internal Recoveries	(4,017)	**(4,150)**
External Recoveries	(207,930)	**(209,883)**
TOTAL OPERATING EXPENSE	509,496	**506,684**

SPECIAL ACCOUNT [1]

$000

FORFEITED CRIME PROCEEDS FUND

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of the account is to dispose of property forfeited from criminal offenses in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenue represents the disposition of forfeited proceeds of crimes. The Solicitor General will determine expenses to be made from the account, however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance.

No financing transactions are provided for under this account.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**6,176**	**325**
OPERATING TRANSACTIONS		
Revenue	50	100
Expense	(6,176)	—
Net Revenue (Expense)	**(6,126)**	**100**
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	**275**	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**325**	**425**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1]

$000

INMATE WORK PROGRAM

This account was created by the *Miscellaneous Statutes Amendment Act (No. 2), 1987*. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through voted appropriations.

	Estimates 2002/03	Estimates 2003/04
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	1,740	1,689
OPERATING TRANSACTIONS		
Revenue	2,200	1,500
Expense	(1,540)	(1,540)
Net Revenue (Expense)	660	10
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	(660)	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	(93)	(93)
Disbursements - Other	—	—
Net Cash Source (Requirement)	(93)	(93)
Working Capital adjustments [2]	92	47
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [3]	1,689	1,653

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.

[3] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1]

VICTIMS OF CRIME ACT

This account was established by the *Victims of Crime Act, 1995*. The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenue includes proceeds from a victim surcharge levy on fines from all provincial offences, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the *Criminal Code of Canada*. Expenses are to fund justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime.

No financing transactions are provided for under this account.

	Estimate 2002/03	Estimate 2003/04
OPENING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**19,058**	**20,149**
OPERATING TRANSACTIONS		
Revenue	8,400	8,500
Expense	(7,310)	(7,327)
Net Revenue (Expense)	1,091	1,173
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	1,000	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**20,149**	**20,322**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
2002

	Estimates 2002/03	Estimates 2003/04
GAMING POLICY AND ENFORCEMENT		
BRITISH COLUMBIA RACING COMMISSION- HORSE RACING TAX ACT - Revenues (disbursements) were provided to the British Columbia Racing Commission in respect of Horse Racing Tax Act taxes on wagering collected on the Commission's behalf by the Ministry of Finance. Administration costs for revenue collection were funded through the Ministry of Finance's votted appropriations, and corporate services and regulation of horse racing were provided by the Ministry of Public Safety and Solicitor General. In 2003/04, this tax will be replaced by a horse racing betting fee collected and distributed to the industry by the BC Lottery Corporation.		
Receipts	10,800	—
Disbursements	10,800	—
Net Cash Source (Requirement)	—	—

MINISTRY OF SKILLS DEVELOPMENT AND LABOUR

The mission of the Ministry of Skills Development and Labour is to create an employment environment with dynamic workplaces that meet the needs of workers, employers and unions. Vulnerable workers will be protected. The Ministry will ensure that British Columbians have the tools they need to foster working relationships in safe and healthy workplaces. It will develop programs and legislation that contribute to provincial competitiveness and prosperity.

MINISTRY SUMMARY
2022

	Estimates 2022/23	Estimates 2023/24
OPERATING EXPENSES (SOTE)		
Vote 30 – Ministry Operations	8,430	8,687
Operating Expenses	8,430	8,687
FISCAL YEAR CAPITAL INVESTMENT [1]		
CAPITAL EXPENDITURES [1]	—	—
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]	1,351	1,351
REVENUE (COLLECTED FOR, AND TRANSFERRED TO, OTHER MINISTRIES) [1]	—	—
FULL-TIME EQUIVALENT (FTE) EMPLOYMENT [1]	—	—
	115	43

Notes:

1. For comparative purposes only. Figures shown for 2022/23 (working estimates) reflect expenditures and FTEs that have been revised to be consistent with the presentation in the 2023/24 Estimates. Schedule A presents a detailed reconciliation.
2. Details of capital spending are presented in Schedule 2.
3. Details of capital expenditures are presented in Schedule 3.
4. Details of loans, investments and other requirements are presented in Schedule 3.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule 7.
6. Details of FTEs are presented in Schedule 8.

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OPERATING EXPENSE BY CORE BUSINESS (Continued)

($000)

	Estimates 2002/03	*Estimates* 2003/04
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	459	459
Program Management	2,696	3,183
	3,155	3,642

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Skills Development and Labour and includes salaries, benefits, allowances and operation expenses of the Minister and the Minister's staff. It provides for administration and executive direction of the Ministry, including the Deputy Minister's office, policy and legislative services. Other administrative services, including financial, human resources, information systems, facilities management, and freedom of information and protection of privacy, are provided by the Ministry of Education. Transfers are provided to agencies and other organizations for the promotion of good employment relationships.

VOTE 26 – MINISTRY OPERATIONS	29,800	29,837

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	14,590	17,000
Operating Costs	14,971	15,047
Government Transfers	1,953	0
Other Expenses	161	61
External Recoveries	(1,912)	(2,161)
TOTAL OPERATING EXPENSE	29,800	29,837

MINISTRY OF SUSTAINABLE RESOURCE MANAGEMENT

The mission of the Ministry of Sustainable Resource Management is to provide provincial leadership, through policies, planning and resource information to support sustainable economic development of the province's land, water and resources.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 37— Ministry Operations	114,566	89,001
Vote 38— Agricultural Land Commission	2,931	2,296
STATUTORY APPROPRIATION		
Crown Land Special Account	—	—
OPERATING EXPENSE	117,497	92,297
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	8,115	6,342
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	100	100
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULL TIME EQUIVALENT (FTE) EMPLOYMENT [6]	1,252	914

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the 2003/04 Estimates. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	**Net**	**Gross**	**External Recoveries**	**Net**
Core Business				
Sustainable Economic Development	29,166	25,565	(469)	25,096
Integrated Land and Resource Information	63,118	66,364	(13,960)	52,404
Sound Governance	2,218	2,012	(17)	1,995
Water Management	7,771	—	—	—
Property Assessment Services	1	1,973	(1,972)	1
Executive and Support Services	12,292	10,535	(30)	10,505
Agricultural Land Commission	2,931	2,296	—	2,296
TOTAL OPERATING EXPENSE	117,497	108,745	(16,448)	92,297

CAPITAL EXPENDITURES	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Sustainable Economic Development	639	501	—	501
Integrated Land and Resource Information	7,264	7,646	—	7,646
Sound Governance	5	5	—	5
Property Assessment Services	96	97	—	97
Executive and Support Services	60	50	—	50
Agricultural Land Commission	51	43	—	43
TOTAL CAPITAL EXPENDITURES	8,115	8,342	—	8,342

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	**Net**	**Disbursements**	**Receipts**	**Net**
Core Business				
Crown Land (special account)	100	1,000	(900)	100
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	100	1,000	(900)	100

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2002/03	Estimates 2003/04

VOTE 37 - MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Sustainable Economic Development, Integrated Land and Resource Information, Sound Governance, Water Management, Property Assessment Services, and Executive and Support Services.

SUSTAINABLE ECONOMIC DEVELOPMENT

Voted Appropriation

Sustainable Economic Development	29,166	**25,096**

Voted Appropriation Description: This sub-vote provides for management and delivery of programs through regional offices and headquarter branches that support sustainable economic development of Crown land, water and other resources. This sub-vote also provides for strategic landscape/watershed land and resource use planning; developing guidelines and tools for strategic plans; and developing operational policy and conducting planning to support sustainable development of tourism and other resource-based sectors. Transfers are provided for activities concerned with sustainable economic development and land and resource use activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

INTEGRATED LAND AND RESOURCE INFORMATION

Voted Appropriation

Integrated Land and Resource Information	63,118	**52,404**

Voted Appropriation Description: This sub-vote provides for the administration and delivery of programs that collect, record, manage and co-ordinate land, water and natural resource inventories and data. The sub-vote also provides decision support, base mapping and information management services and products in support of economic development, land-use planning and negotiations with First Nations. It also provides for developing and maintaining partnerships with other governments, industry, academia and other organizations related to information management. Transfers are provided for activities concerned with sustainable resource use and land-related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

SOUND GOVERNANCE

Voted Appropriation

Sound Governance	2,218	**1,995**

Voted Appropriation Description: This sub-vote provides corporate policy and legislation development associated with land and water activities, property assessment, and revenue (fees and licences). It also provides for the development and implementation of consultation and accommodation policies, and development of strategic land and resource policies for negotiations with First Nations. Further, the sub-vote provides for intergovernmental-affairs, service planning, evaluation and the development of a sustainable resource management framework to support decision-making. Transfers are provided for activities concerned with sustainable resource use and land-related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
WATER MANAGEMENT		
Voted Appropriation		
Water Management	7,771	—

Voted Appropriation Description: Responsibility for the Water Management Program has been assumed by Land and Water British Columbia, a provincial Crown corporation. In 2002/03, this sub-vote provided for Crown land management and appraisals, acquisitions and exchanges and land administration activities including Crown land pricing and allocation, water pricing and allocations, administration of land tenures and water licences and regulation of water utilities. This sub-vote also provided for managing appeals under the *Water and Utilities Act*. Transfers were provided for activities concerned with sustainable resource use and land related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

PROPERTY ASSESSMENT SERVICES		
Voted Appropriation		
Property Assessment Services	1	**1**

Voted Appropriation Description: This sub-vote provides for the operating costs of the Property Assessment Review Panels and the Property Assessment Appeal Board including the fees and expenses of appointees. Recoveries are received from the British Columbia Assessment Authority or from organizations and individuals.

EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	520	**520**
Corporate Services	11,772	**9,985**
	12,292	**10,505**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Sustainable Resource Management and includes salaries, benefits allowances and operating expenses of the Minister, the Minister's staff and the deputy minister's office. This sub-vote also provides for finance, administrative, personnel, information systems, information and privacy, special and corporate program co-ordination and trust fund management for ministry operations and programs. Under agreement, corporate services are provided to the Ministry of Water, Land and Air Protection, the Environmental Assessment Office and Land and Water British Columbia Inc. Transfers are provided for activities concerned with sustainable resource use and land-related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

VOTE 37 — MINISTRY OPERATIONS	114,566	**90,001**

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 38 - AGRICULTURAL LAND COMMISSION		
This vote provides for the operations described in the voted appropriations under the core business Agricultural Land Commission.		
AGRICULTURAL LAND COMMISSION		
Voted Appropriation		
Agricultural Land Commission	2,931	**2,296**

Voted Appropriation Description: This sub-vote provides for the operation of the Agricultural Land Commission (formerly the Land Reserve Commission). Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long-term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process.

VOTE 38 — AGRICULTURAL LAND COMMISSION	2,931	**2,296**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	74,830	**62,547**
Operating Costs	71,414	**60,110**
Government Transfers	7,461	**2,843**
Other Expenses	3,875	**397**
Internal Recoveries	(22,286)	**(17,152)**
External Recoveries	(17,797)	**(16,448)**
TOTAL OPERATING EXPENSE	117,497	**92,297**

SPECIAL ACCOUNT [1]

$000

CROWN LAND SPECIAL ACCOUNT

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations and Control Act, 1982*.

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, and sale of density allotments pursuant to community plans, and fees. Expenses have been restated to reflect the reallocation of program costs such as reporting, clean-up and crown land servicing to the Ministry of Sustainable Resource Management and transfer to the Ministry of Water, Land and Air Protection of expenses relating to park land.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of inventoried Crown land administered by Land and Water British Columbia Inc.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**50,000**	**50,000**
OPERATING TRANSACTIONS		
Revenue	56,600	65,870
Expense	—	—
Net Revenue (Expense)	**56,600**	**65,870**
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	**(334)**	
Return to the General Fund	**(56,166)**	**(65,770)**
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	900	900
Disbursements - Capital	—	—
Disbursements - Other	(1,000)	(1,000)
Net Cash Source (Requirement)	**(100)**	**(100)**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**50,000**	**50,000**

NOTES

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

BRITISH COLUMBIA

MINISTRY OF TRANSPORTATION

The mission of the Ministry of Transportation is to: create an integrated transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth; and maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally and internationally.

MINISTRY SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 39— Ministry Operations	734,632	834,366
OPERATING EXPENSE	734,632	834,366
PREPAID CAPITAL ADVANCES [2]	155,070	46,390
CAPITAL EXPENDITURES [3]	7,865	6,450
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	1,583	1,385

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2002/03	2003/04 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Highway Operations	447,004	707,702	(252,887)	454,815
Transportation Improvements	16,481	271,096	(257,560)	13,536
Motor Carrier Regulation	595	1,805	(1)	1,804
Public Transportation	250,162	348,157	—	348,157
Executive and Support Services	20,390	16,074	(20)	16,054
TOTAL OPERATING EXPENSE	734,632	1,344,834	(510,468)	834,366

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Public Transportation	155,070	46,390	—	46,390
TOTAL PREPAID CAPITAL ADVANCES	155,070	46,390	—	46,390

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Highway Operations	4,140	5,150	—	5,150
Transportation Improvements	1,350	974	—	974
Executive and Support Services	2,375	326	—	326
TOTAL CAPITAL EXPENDITURES	7,865	6,450	—	6,450

OPERATING EXPENSE BY CORE BUSINESS
$000

	Estimates 2002/03	Estimates 2003/04
VOTE 39 - MINISTRY OPERATIONS		

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Highway Operations, Transportation Improvements, Motor Carrier Regulation, Public Transportation, and Executive and Support Services.

HIGHWAY OPERATIONS

Voted Appropriations		
Maintenance, Asset Preservation and Traffic Operations	431,217	438,279
Inland Ferries	14,155	16,705
Coquihalla Toll Administration	1,832	1,832
	447,204	456,816

Voted Appropriations Description: This sub-vote provides for Maintenance, Asset Preservation and Traffic Operations, Inland Ferries, and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; pavement marking; road and bridge surfacing, rehabilitation, replacement, seismic retrofit; safety improvements and minor betterments; weigh scale operations; electrical installations; maintenance and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; operation, maintenance and rehabilitation of inland ferries and ferry landings; and Coquihalla toll collection. Transfers are provided to various organizations in support of transportation-related activities. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

TRANSPORTATION IMPROVEMENTS

Voted Appropriations		
Transportation Policy and Legislation	1,420	723
Planning, Engineering and Construction	15,080	12,912
Partnerships	1	1
	16,501	13,636

Voted Appropriations Description: This sub-vote provides for Transportation Policy and Legislation; Planning, Engineering and Construction; and Partnerships. Major activities include: transportation, highway and corporate policy and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; the direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges, and tunnels; development and monitoring of public-private partnerships; and land base management. Transfers are provided to various organizations in support of transportation-related activities. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

MOTOR CARRIER REGULATION

Voted Appropriations		
Motor Carrier Commission	595	595
Motor Carrier Department	—	1,209
	595	1,804

Voted Appropriations Description: This sub-vote provides for the Motor Carrier Commission and Motor Carrier Department. The Motor Carrier Commission is an independent body that regulates the province's commercial passenger industry (buses and taxis) pursuant to the *Motor Carrier Act*. The Commission, by delegation pursuant to the *Motor Vehicle Transport Act (Canada)* also issues licences for the inter-provincial and international road transport of passengers. The Motor Carrier Department carries out investigations associated with motor carrier licence applications, and in cooperation with other agencies, participates in various compliance activities including: road checks; investigation of complaints; and random audits of records of licensed motor carriers. Recoveries of costs are received from some participants in hearings before the Commission, and for some program services provided.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

2000

	Estimates 2002/03	Estimates 2001/02
PUBLIC TRANSPORTATION		
Voted Appropriations		
British Columbia Transit	153,941	151,708
Rapid Transit Project 2000	99,321	99,857
British Columbia Ferry Services Inc.	—	100,000
	253,162	349,127

Voted Appropriations Description: This sub-vote provides for annual provincial government contributions toward costs incurred by British Columbia Transit and Rapid Transit Project 2000. These include operating transfers toward costs incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province, and for debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000. This sub-vote also provides for transfers under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	410	410
Corporate Services	10,975	10,839
	21,385	19,249

Voted Appropriations Description: This sub-vote provides for the Minister's Office and Corporate Services, which includes the deputy minister's office, finance, administration, human resources, facilities management, information systems, service planning, reporting and performance measurement, and freedom of information, protection of privacy and records management. Transfers are provided to various organizations in support of transportation-related activities. Recoveries are received from parties external to the ministry for administrative services and materials provided.

VOTE 39 — MINISTRY OPERATIONS	734,932	834,988

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	108,747	90,730
Operating Costs	751,857	936,272
Government Transfers	46,116	161,631
Other Expenses	108,510	161,979
Internal Recoveries	(5)	(155)
External Recoveries	(228,273)	(515,469)
TOTAL OPERATING EXPENSE	734,932	834,988

PREPAID CAPITAL ADVANCES BY LINE BUSINESS
($000)

	Estimate 2022/23	Estimate 2023/24
PUBLIC TRANSPORTATION		
PREPAID CAPITAL ADVANCES, BRITISH COLUMBIA TRANSIT — Disbursements are provided for approved capital expenditures for selected public passenger transit services in communities around the province.		
Receipts	—	—
Disbursements	(3,175)	(200)
Net Cash Source (Requirement)	(3,175)	(200)
PUBLIC TRANSPORTATION		
PREPAID CAPITAL ADVANCES, RAPID TRANSIT PROJECT 2000 — Disbursements are provided for approved rapid transit capital expenditures in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.		
Receipts	—	—
Disbursements	(42,000)	(6,300)
Net Cash Source (Requirement)	(42,000)	(6,300)

MINISTRY OF WATER, LAND AND AIR PROTECTION

The ministry provides leadership and support to British Columbians to help them and the citizens efforts of their individual and collective activities on the environment, while fostering economic development and providing recreational opportunities.

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CORE BUSINESS SUMMARY

[illegible]

	[illegible]	[illegible] ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Environmental Protection (includes special account)	48,975	55,854	(3,473)	52,381
Environmental Stewardship	44,123	45,486	(8,252)	36,234
Fish, Fish and Wildlife Recreation	18,568	37,771	(26,466)	11,305
Executive and Support Services	37,298	37,447	(10)	37,437
TOTAL OPERATING EXPENSE	148,964	194,558	(38,191)	156,367

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Environmental Protection (includes special account)	2,962	Nil	—	Nil
Environmental Stewardship	19,239	43,063	—	43,063
Fish, Fish and Wildlife Recreation	3,140	4,063	—	4,063
Executive and Support Services	512	1,259	—	1,259
TOTAL CAPITAL EXPENDITURES	25,854	48,385	—	48,385

OPERATING EXPENSE BY CORE BUSINESS
$000

	Estimates 2002/03	Estimates 2003/04
VOTE 40 - MINISTRY OPERATIONS		
This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Environmental Protection, Environmental Stewardship, Park, Fish and Wildlife Recreation, and Executive and Support Services.		
ENVIRONMENTAL PROTECTION		
Voted Appropriation		
Environmental Protection	17,534	20,736
	17,534	20,736
Statutory Appropriation		
Sustainable Environment Fund Special Account	31,345	31,345
	48,879	52,081
Voted Appropriation Description: This sub-vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering and delivering the *Sustainable Environment Fund Act*; 1990; setting standards for, monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use and flood hazards; responding to high-risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.		
Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act*.		
ENVIRONMENTAL STEWARDSHIP		
Voted Appropriation		
Environmental Stewardship	44,323	39,234
Voted Appropriation Description: This sub-vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitat; management of special areas including provincial parks; monitor and report on the state of provincial biodiversity; and enforcement, inspection and special investigations to deter violations that harm the environment. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services. This core business also provides for the estimated capital cost of acquiring parks and protected lands, including the potential acquisition of Burns Bog.		
PARK, FISH AND WILDLIFE RECREATION		
Voted Appropriation		
Park, Fish and Wildlife Recreation	10,568	11,385
Voted Appropriation Description: This sub-vote provides for diverse park, fish and wildlife outdoor recreational opportunities across the province through programs including the maintenance of the provincial park system which provides for day and overnight front country, backcountry and boating facilities and services; the management of hunting and angling activities and the provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other ministries, other levels of government, organizations and from fees, licences and other charges collected from individuals for ministry services.		

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	457	457
Program Management	36,831	26,980
	37,288	27,437

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Water, Land and Air Protection, corporate business innovation including strategic planning, business review and planning, corporate policy development, co-ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis, the management and delivery of programs that report on public information on the state of environment and environmental trends. It provides for executive direction of the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.

VOTE 40 — MINISTRY OPERATIONS	117,213	98,712
STATUTORY — SUSTAINABLE ENVIRONMENT FUND SPECIAL ACCOUNT	31,345	31,345

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	75,053	72,256
Operating Costs	74,883	78,333
Government Transfers	9,746	8,697
Other Expenses	51,083	41,252
Internal Recoveries	(35,947)	(36,300)
External Recoveries	(26,260)	(34,181)
TOTAL OPERATING EXPENSE	148,558	130,057

SPECIAL ACCOUNT [1]

$000

SUSTAINABLE ENVIRONMENT FUND

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, *Pesticide Control Act*, the *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licenses, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer from the Ministry Operations Vote of the Ministry of Water, Land and Air Protection for administration, the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education, and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; the clean-up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean-up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**26,986**	**26,986**
OPERATING TRANSACTIONS		
Revenue	31,345	31,345
Expense	(31,345)	(31,345)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**26,986**	**26,986**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY

($000)

	Estimates 2002/03 [1]	**Estimates 2003/04**
VOTED APPROPRIATION		
Vote 41— Management of Public Funds and Debt	920,000	**926,000**
OPERATING EXPENSE	920,000	**926,000**
PREPAID CAPITAL ADVANCES [2]	—	**—**
CAPITAL EXPENDITURES [3]	—	**—**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	—	**—**

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

SUMMARY

$000

OPERATING EXPENSE	2002/03 Net	2003/04 ESTIMATES Gross	External Recoveries	Net
Cost of Borrowing for Government Operating and Capital Financing Purposes	919,996	1,037,890	(111,894)	925,996
Cost of Borrowing for Relending to Government Bodies	1	801,769	(801,768)	1
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	798	(797)	1
Provincial Treasury Revenue Program	1	5,600	(5,599)	1
Cost of Unallocated Borrowing under the Warehouse Program	1	52,483	(52,482)	1
TOTAL OPERATING EXPENSE	920,000	1,898,540	(972,540)	926,000

OPERATING EXPENSE BY SUB-VOTE

$000

	Estimates 2002/03	**Estimates 2003/04**
VOTE 41 - MANAGEMENT OF PUBLIC FUNDS AND DEBT		

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program and under financial agreements; and borrowing for the provincial treasury revenue program and the warehouse program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)

Voted Appropriations		
Government Operating Purposes	919,991	**925,991**
Schools Capital Financing	1	**1**
Post Secondary Institutions Capital Financing	1	**1**
Health Facilities Capital Financing	1	**1**
Public Transit Capital Financing	1	**1**
SkyTrain Extension Capital Financing	1	**1**
	919,996	**925,996**

Voted Appropriations Description: This sub-vote provides for the cost of interest and all associated costs and fees on debt incurred or assumed for government operating purposes and for education, health facility and public transit capital financing purposes. Capital costs include approved construction of new buildings, renovations and improvements; bus and equipment purchases; and infrastructure for transit and rapid transit. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments and prefunding operations, are offset against the related interest expenditure. Costs associated with the student loans program and capital borrowing for education and health facilities and transit projects are recovered from the debt servicing appropriations in the Ministries of Advanced Education, Education, Health Services and Transportation.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation		
Cost of Borrowing for Relending to Government Bodies	1	**1**

Voted Appropriation Description: This sub-vote provides for the cost of interest on borrowings under the fiscal agency loan program, and all associated costs. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation		
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	**1**

Voted Appropriation Description: This sub-vote provides for the cost of financial agreements entered into by the government on behalf of government bodies and all associated costs. These agreements are in relation to borrowings of the government bodies that do not involve the provincial government, and to commodity derivatives. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

OPERATING EXPENSE BY SUB-VOTE (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
PROVINCIAL TREASURY REVENUE PROGRAM (NET OF RECOVERIES)		
Voted Appropriation		
Provincial Treasury Revenue Program	1	1

Voted Appropriation Description: This sub-vote provides for costs associated with special revenue programs. The programs are structured so that interest (and other earnings) on program assets exceed interest (and other payments) on program liabilities. Any profit or loss is transferred to the Provincial Treasury Revenue Special Account. Recoveries may be made from investment earnings of the Consolidated Revenue Fund. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

COST OF UNALLOCATED BORROWING UNDER THE WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)		
Voted Appropriation		
Cost of Unallocated Borrowing under the Warehouse Borrowing Program	1	1

Voted Appropriation Description: This sub-vote provides for the costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offsets interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. There is no profit or loss associated with the program.

VOTE 41 — MANAGEMENT OF PUBLIC FUNDS AND DEBT	920,000	**926,000**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Other Expenses	2,850,174	2,738,440
Internal Recoveries	(850,250)	(839,900)
External Recoveries	(1,079,924)	(972,540)
TOTAL OPERATING EXPENSE	920,000	**926,000**

OTHER APPROPRIATIONS

SUMMARY

($000)

	Estimates 2002/03 [1]	Estimates 2003/04
VOTED APPROPRIATIONS		
Vote 42— Contingencies (All Ministries) and New Programs	171,695	170,000
Vote 43— Government Restructuring (All Ministries)	230,000	195,000
Vote 44— BC Family Bonus	91,000	85,000
Vote 45— Citizens' Assembly	—	1,000
Vote 46— Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts	1	1
Vote 47— Environmental Assessment Office	3,542	2,697
Vote 48— Environmental Appeal Board and Forest Appeals Commission	1,595	1,595
Vote 49— Forest Practices Board	4,922	4,346
Office of the Child, Youth and Family Advocate	1,491	—
Seismic Mitigation	50,000	—
STATUTORY APPROPRIATIONS		
Insurance and Risk Management Special Account	—	—
Build BC Special Account	—	—
Purchasing Commission Working Capital Special Account	—	—
OPERATING EXPENSE	549,446	459,637
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	59,296	60,310
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULL-TIME EQUIVALENT (FTE) EMPLOYMENT [6]	121	109

NOTES

1. For comparative purposes only, figures shown for 2002/03 operating expense, capital expenditures, and FTEs have been restated to be consistent with the presentation of the *2003/04 Estimates*. Schedule A presents a detailed reconciliation.
2. Details of prepaid capital advances are presented in Schedule C.
3. Details of capital expenditures are presented in Schedule D.
4. Details of loans, investments and other requirements are presented in Schedule E.
5. Details of revenue collected for, and transferred to, other entities is presented in Schedule F.
6. Details of FTEs are presented in Schedule G.

SUMMARY

$000

	2022/23	2023/24 ESTIMATES		
OPERATING EXPENSE	Vot	Entity	External Recoveries	Net
Voted Appropriations				
Contingencies: All Ministries and New Programs	175,000	175,000	—	175,000
Government Restructuring: All Ministries	230,000	156,000	—	156,000
BC Family Bonus	91,000	86,000	(1,000)	85,000
Citizens' Assembly	—	1,000	—	1,000
Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts	1	201,001	(201,000)	1
Environmental Assessment Office	3,562	3,897	—	3,897
Environmental Appeal Board and Forest Appeals Commission	1,995	1,995	—	1,995
Forest Practices Board	4,622	4,349	—	4,349
Office of the Child, Youth and Family Advocate	1,931	—	—	—
Seismic Mitigation	50,000	—	—	—
Statutory Appropriations				
Insurance and Risk Management Special Account	—	2,451	(2,451)	—
Build BC Special Account	—	—	—	—
Purchasing Commission Working Capital Special Account	—	—	—	—
TOTAL OPERATING EXPENSE	549,445	455,113	(204,451)	450,637

CAPITAL EXPENDITURES	Vot	Entity	Oversight	Net
Voted Appropriations				
Contingencies: All Ministries and New Programs	20,000	30,000	—	30,000
Government Restructuring: All Ministries	30,000	10,000	—	10,000
Environmental Assessment Office	101	163	—	163
Environmental Appeal Board and Forest Appeals Commission	45	45	—	45
Forest Practices Board	125	125	—	125
Office of the Child, Youth and Family Advocate	25	—	—	—
Statutory Appropriations				
Insurance and Risk Management Special Account	370	370	—	370
TOTAL CAPITAL EXPENDITURES	50,295	40,918	—	40,918

[illegible] [illegible]
[illegible]

	Estimates [illegible]	Estimates [illegible]

VOTE 40 - [illegible] (ALL MINISTRIES) AND NEW PROGRAMS
(Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for troops in need. Ex gratia payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

[illegible]		
Contingencies All Ministries and New Programs	75,000	175,000
CAPITAL EXPENDITURES		
Contingencies All Ministries and New Programs	30,000	90,000

VOTE 41 - [illegible] (ALL MINISTRIES)
(Minister of Finance)

This vote provides funding for costs associated with Voluntary Departure and Early Retirement Incentive programs, employee termination benefits and related severance costs, facility closure costs, costs to consolidate and relocate operations and other costs associated with the government's approved plan for restructuring.

[illegible]		
Government Restructuring All Ministries	20,000	150,000
CAPITAL EXPENDITURES		
Government Restructuring All Ministries	5,000	15,000

[illegible] (Continued)

[illegible]

	[illegible]	[illegible]
	[illegible]	[illegible]

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[illegible]	[illegible]	[illegible]

[illegible] (Continued)
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	[illegible]	[illegible]

NOTE 8 - [illegible]

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[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

[illegible]

OTHER APPROPRIATIONS (Continued)

	Estimates 2003/04	Estimates 2003/04

VOTE 40 - COMMISSIONS ON COLLECTION OF PUBLIC FUNDS AND ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS (Continued)

Minister of Advanced Education
Minister of Agriculture, Food and Fisheries
Minister of Attorney General
Minister of Community, Aboriginal and Women's Services
Minister of Competition, Science and Enterprise
Minister of Finance
Minister of Health Services
Minister of Human Resources
Minister of Provincial Revenue
Minister of Public Safety and Solicitor General
Minister of Sustainable Resource Management
Minister of Transportation
Minister of Water, Land and Air Protection

ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

Votted Appropriations		
Ministry of Agriculture, Food and Fisheries	1	1
Ministry of Attorney General	4,833	5,655
Ministry of Community, Aboriginal and Women's Services	10	10
Ministry of Finance	—	—
Ministry of Health Services	41,750	53,670
Ministry of Human Resources	10,333	11,666
Ministry of Provincial Revenue	33,564	35,585
Ministry of Public Safety and Solicitor General	132	—
Ministry of Sustainable Resource Management	518	510
Ministry of Transportation	2,933	6,256
Ministry of Water, Land and Air Protection	450	50
	104,527	154,555

Votted Appropriations Description: This sub-vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations.

RECOVERIES

Votted Appropriation		
Recoveries	(147,001)	(251,655)

Votted Appropriation Description: This sub-vote provides for recoveries that represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations, and allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

OPERATING EXPENSES

Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts	1	1

OTHER APPROPRIATIONS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 47 - ENVIRONMENTAL ASSESSMENT OFFICE		
(Minister of Sustainable Resource Management)		
This vote provides for a neutral and publicly-accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and/or other levels of government. Costs are recovered for some program services from other ministries, other levels of government, organizations other levels of government and organizations external to government.		
OPERATING EXPENSE		
Environmental Assessment Office	3,542	2,897
CAPITAL EXPENDITURES		
Environmental Assessment Office	101	103
FULL TIME EQUIVALENT (FTE) EMPLOYMENT		
Environmental Assessment Office	35	29
VOTE 48 - ENVIRONMENTAL APPEAL BOARD AND FOREST APPEALS COMMISSION		
(Minister of Forests and Minister of Water, Land and Air Protection)		
This vote provides for provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. Administrative costs for some appeals are recovered from the Ministry of Health Services. The Environmental Appeal Board hears appeals to decisions made under environmental legislation. This vote also provides for operation of the Forest Appeals Commission in meeting the requirements of Part 9 of the Forest Practices Code of British Columbia Act, including: hearing appeals under the Act; evaluating how the Act, regulations and standards are functioning; and recommending amendments. This vote further provides for the hearing of appeals by the Forest Appeals Commission under Part 12 of the Forest Act and section 41 of the Range Act.		
OPERATING EXPENSE		
Administration and Support Services	1,153	1,153
Environmental Appeal Board	410	410
Forest Appeals Commission	332	332
	1,895	1,895
CAPITAL EXPENDITURES		
Environmental Appeal Board and Forest Appeals Commission	65	45
FULL TIME EQUIVALENT (FTE) EMPLOYMENT		
Environmental Appeal Board and Forest Appeals Commission	11	11

OTHER APPROPRIATIONS (Continued)

$000

	Estimates 2002/03	Estimates 2003/04
VOTE 49 - FOREST PRACTICES BOARD (Minister of Forests)		
This vote provides for the operation of the Forest Practices Board in meeting the requirements of Part 8 of the *Forest Practices Code of British Columbia Act*, including independent audits and special investigations of forest practices, investigations of public complaints, and reviews of administrative decisions. This vote also provides for the operations of the Board relative to independent audits and investigations of public complaints on Nisga'a lands during the five-year transitional period.		
OPERATING EXPENSE		
Forest Practices Board	4,822	4,344
CAPITAL EXPENDITURES		
Forest Practices Board	125	100
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Forest Practices Board	33	26
VOTE (Eliminated for 2003/04) - OFFICE OF THE CHILD, YOUTH AND FAMILY ADVOCATE		
This vote provided for the operation of the Office of the Child, Youth and Family Advocate. The Advocate was an Officer of the Legislature with a mandate under the *Child, Youth and Family Advocacy Act* to ensure that the rights and interests of children, youth and their families relating to designated services are protected and advanced. The Advocate assisted and supported children and youth in obtaining access to government services, ensured appropriate and effective review and appeal processes were in place, and provided information and advice to government and communities about services for children, youth and their families. All functions of this office are now carried out by the new Office for Children and Youth (Ministry of Attorney General) under the *Office for Children and Youth Act*.		
OPERATING EXPENSE		
Office of the Child, Youth and Family Advocate	1,491	—
CAPITAL EXPENDITURES		
Office of the Child, Youth and Family Advocate	25	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Office of the Child, Youth and Family Advocate	14	—

OTHER APPROPRIATIONS (Continued)

$000

	Estimates 2002/03	**Estimates 2003/04**

VOTE (Eliminated for 2003/04) - SEISMIC MITIGATION
(Minister of Finance)

This vote provided for transfers for approved seismic mitigation projects in existing buildings funded by the provincial government. Transfers were made to participating agencies including school districts, health authorities, universities, colleges, institutes, the British Columbia Buildings Corporation and the British Columbia Housing Management Commission.

OPERATING EXPENSE		
Seismic Mitigation	50,000	—

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	73,875	**73,480**
Operating Costs	145,448	**77,361**
Government Transfers	142,090	**86,123**
Other Expenses	374,017	**466,304**
Internal Recoveries	(29,000)	**(43,150)**
External Recoveries	(149,984)	**(204,481)**
TOTAL OPERATING EXPENSE	549,446	**455,637**

SPECIAL ACCOUNT [1]

$000

INSURANCE AND RISK MANAGEMENT (Minister of Finance)

This account was established by the *Financial Administration Amendment Act, 1989*, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Finance.

Revenue and recoveries represent amounts paid into the account by or in respect of participants under agreements, and earnings of the account. Expenses represent the cost of services provided to or on behalf of participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services; and costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self-insurance services provided to government bodies, ministries, public authorities, persons, hospitals, health authorities, schools, colleges, and universities, and for investigation and settlement of claims. Recoveries are received from government entities and are netted against expenses.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**138,058**	**142,083**
OPERATING TRANSACTIONS		
Revenue	3,250	3,250
Expense	(30,734)	(45,009)
Internal and External Recoveries	30,734	45,009
Net Revenue (Expense)	**3,250**	**3,250**
Difference Between 2002/03 Estimates and Projected Actual Net Revenue (Expense)	**1,385**	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	(970)	(670)
Disbursements - Other	—	—
Net Cash Source (Requirement)	**(970)**	**(670)**
Difference Between 2002/03 Estimates and Projected Actual Net Cash Source (Requirement)	**50**	
Working Capital adjustments [2]	**310**	**489**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [3]	**142,083**	**145,152**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT	28	**43**

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1]

$000

BUILD BC SPECIAL ACCOUNT (Minister of Transportation)

This Special Account was established in 1993 by the *Build BC Act*. The purpose of the account is to provide for projects and initiatives that facilitate the expansion and diversification of the British Columbia economy in a manner consistent with the Act.

No financing transactions are provided for under this account.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**58,821**	**58,821**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**58,821**	**58,821**

NOTES

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SPECIAL ACCOUNT [1] (Eliminated for 2003/04)

$000

PURCHASING COMMISSION WORKING CAPITAL ACCOUNT (Minister of Management Services)

This account provided the Purchasing Commission with working capital to finance the acquisition of capital assets for use by special offices and ministries. All expenditures were recoverable from ministries and special offices over the life of the capital assets. Revenue was received from the disposal of government assets.

This account was established by authority of the *Purchasing Commission Act* and will terminate on March 31, 2003. The account was administered by the Ministry of Management Services.

	Estimates 2002/03	**Estimates 2003/04**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR	**49,799**	**—**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)		
Return to the General Fund	**(49,799)**	
FINANCING TRANSACTIONS		
Loans, Investments and Capital Acquisitions		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	**—**	**—**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

SCHEDULES

A – Consolidated Revenue Fund Operating Expense, Capital Expenditure and FTE Reconciliation – 2002/03

B – Special Accounts – Summary

C – Financing Transactions – Prepaid Capital Advances

D – Financing Transactions – Capital Expenditures

D1 – Financing Transactions – Capital Expenditures – Taxpayer-Supported Crown Corporations and Agencies

E – Financing Transactions – Loans, Investments and Other Requirements

F – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities

G – Fulltime Equivalent (FTE) Employment

H – Reconciliation of Deficit to Change in Taxpayer-Supported Debt and Statement of Total Debt

I – Summary of Ministerial Accountability for Operating Expenses

J – Estimated Consolidated Revenue Fund Operating Result

K – Taxpayer-Supported Crown Corporations and Agencies – Estimated Revenues and Expenses

L – Regional Authorities – Estimated Revenues and Expenses

M – Estimated Revenue by Source

N – Estimated Expense by Function

Schedule 4

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2002/03

	Operating Expense $000	Capital Expenditures $000	FTEs
Legislation			
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Estimates	39,532	491	230
Transfer from Ministry of Management Services			
Legislative building facilities	1,917	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Restated	41,449	491	230
Officers of the Legislature			
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Estimates	31,516	2,959	255
Transfer from Ministry of Attorney General			
Lobbyist registration program	97	—	1
Transfer to Other Appropriations - Office of the Child, Youth and Family Advocate			
Office of the Child, Youth and Family Advocate	(1,493)	(25)	(16)
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Restated	30,120	2,934	240
Office of the Premier			
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Estimates	49,727	940	367
Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	148	—	—
Transfer to Ministry of Attorney General			
Internal printing expense	(63)	—	—
Printing expenses adjustment	(17)	—	—
Public Information Working Group	(48)	—	—
Transfer to Ministry of Children and Family Development			
One FTE	(80)	—	(1)
Transfer to Ministry of Community, Aboriginal and Women's Services			
Provincial Carillon funds	(25)	—	—
Transfer to Ministry of Competition, Science and Enterprise			
One FTE	(40)	—	(1)
Transfer to Ministry of Energy and Mines			
One FTE	(67)	—	(1)
Transfer to Ministry of Forests			
One FTE	(59)	—	(1)
Transfer to Ministry of Management Services			
Government Chief Information Office	(2,287)	(130)	(19)
Transfer to Ministry of Public Safety and Solicitor General			
One FTE	(58)	—	(1)
Transfer to Ministry of Transportation			
One FTE	(45)	—	(1)
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Restated	47,052	810	340
Advanced Education			
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Estimates	1,858,938	2,665	279
Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	16	—	—
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(166)	—
Transfer to Other Appropriations - Public Sector Employers' Council			
Funding for employer association	(700)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs - 2002/03 Restated	1,858,307	2,499	279

Schedule 9

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2023/24

	Operating Expense $000	Capital Expenditures $000	FTEs
Agriculture, Food and Fisheries			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	94,078	1,432	301
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(253)	(3)
Transfer to Other Appropriations - Contingencies for Ministries and New Programs			
Capital city allowance - ministerial travel between constituency	(17)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Restated	94,061	1,179	301
Attorney General			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	106,229	(2,272)	1,053
Transfer from Office of the Premier			
Internal printing expense	93	—	—
Printing expenses adjustment	17	—	—
Public information working group	48	—	—
Transfer from Ministry of Public Safety and Solicitor General			
Amortization budget on capital requested for personal computers	13	—	—
Communication support to policy, planning and legislation	76	—	—
Funding for information technology systems services	600	—	—
Office of the Superintendent of Motor Vehicles	456	—	6
Transfer from Other Appropriations - Contingencies for Ministries and New Programs			
Capital city allowance - ministerial travel between constituency	43	—	—
Child Commissioner's Office	1,200	—	—
Transfer to Officers of the Legislature			
Lobbyist registration program	(97)	—	(1)
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(1,000)	(12)
Transfer to Ministry of Public Safety and Solicitor General			
Drug Court	162	—	2
E-mail and network costs	114	—	—
Funding for Office for Children and Youth to provide for Matrix reviews	200	—	2
Transfer to Other Appropriations - Public Sector Employers' Council			
Funding for employer association	(47)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Restated	108,914	(1,272)	1,049
Children and Family Development			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	1,358,143	10,140	4,807
Transfer from Office of the Premier			
One FTE	90	—	1
Transfer from Ministry of Public Safety and Solicitor General			
Watchmen Gang Project	123	—	—
Transfer from Other Appropriations - Contingencies for Ministries and New Programs			
Capital city allowance - ministerial travel between constituency	3	—	—
School based programs	31,000	—	—
Transfer to Ministry of Health Services			
Centralization of library resources	(50)	—	—
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	—	(36)
Transfer to Other Appropriations - Public Sector Employers' Council			
Funding for employer association	(2,340)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Restated	1,387,184	10,140	4,772

Schedule 3

CHANGES IN PLANNED REVENUE AND OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTEs BY RECIPIENT OF 2023

	Operating Expense $000	Capital Expenditures $000	FTEs
Community, Aboriginal and Women's Services			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	354,828	3,575	1,127
Transfer from Office of the Premier			
Provincial Capital Grants	20	—	—
Transfer from Ministry of Human Resources			
Child care subsidy and staff salaries programs	3,000	—	10
Child care subsidy program	17,000	—	—
One FTE	80	—	1
Transfer from Ministry of Management Services			
BC Archives	1,275	700	6
Transfer from Other Appropriations - Contingencies Act Ministries and New Programs			
Capital city allowance - ministerial travel between Victoria and Kelowna	27	—	—
Transfer to Ministry of Management Services			
Government Agents	(1,200)	(1,000)	(20)
Support for shared services human resources, payroll, information systems, printing services	—	(1,850)	(27)
Transfer to Other Appropriations - Public Sector Employers Council			
Funding for employer association	(200)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Revised	354,950	2,425	1,097
Transportation, Economic and Emergency			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	3,000	1,150	233
Transfer from Office of the Premier			
One FTE	80	—	1
Transfer from Other Appropriations - Contingencies Act Ministries and New Programs			
Capital city allowance - ministerial travel between Victoria and Kelowna	27	—	—
Transfer to Ministry of Management Services			
Science, Technology and Telecommunications	(1,500)	—	(5)
Support for shared services human resources, payroll, information systems, printing services	—	(700)	(11)
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Revised	1,607	450	217
Education			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	7,861,201	1,575	511
Transfer from Other Appropriations - Contingencies Act Ministries and New Programs			
Capital city allowance - ministerial travel between Victoria and Kelowna	30	—	—
Transfer to Ministry of Management Services			
Support for shared services human resources, payroll, information systems, printing services	—	(900)	(7)
Transfer to Other Appropriations - Public Sector Employers Council			
Funding for employer association	(1,200)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Revised	7,860,116	675	504
Energy and Mines			
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Estimates	51,141	1,122	251
Transfer from Office of the Premier			
One FTE	87	—	1
Transfer from Other Appropriations - Contingencies Act Ministries and New Programs			
Offshore Oil and Gas	2,100	—	—
Transfer to Ministry of Management Services			
Support for shared services human resources, payroll, information systems, printing services	—	(177)	—
Transfer to Other Appropriations - Contingencies Act Ministries and New Programs			
Capital city allowance - ministerial travel between Victoria and Kelowna	(75)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs - 2022/23 Revised	53,253	945	252

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Schedule A

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/03

	Operating Expense $000	Capital Expenditures $000	FTEs
Management Services			
Total Operating Expense, Capital Expenditures and Authorized FTEs – 2002/03 Estimates	47,943	28,317	1,334
Transfer from Office of the Premier			
Government Chief Information Office	2,287	130	19
Transfer from Ministries			
Support for shared services: human resources, payroll, information systems, printing services	—	24,378	814
Transfer from Ministry of Community, Aboriginal and Women's Services			
Government Agents	21,528	1,600	284
Transfer from Ministry of Competition, Science and Enterprise			
Science, Technology and Telecommunications	2,398	—	9
Transfer from Ministry of Finance			
Corporate Accounting System	1	5,000	62
Internal audit funding	40	—	—
Transfer from Other Appropriations			
Support for shared services: human resources, payroll, information systems, printing services	—	73	—
Transfer to Legislation			
Legislative building facilities	(1,617)	—	—
Transfer to Ministry of Community, Aboriginal and Women's Services			
BC Archives	(3,070)	(196)	(32)
Transfer to Ministry of Finance			
Corporate and Ministry Support Services Division	(13,126)	(790)	(63)
Procurement governance funding	(350)	—	(3)
Support for shared services: human resources, payroll, information systems, printing services	—	—	(7)
Transfer to Other Appropriations - Contingencies, All Ministries and New Programs			
Capital city allowance, ministerial travel between riding/constituency	(58)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs – 2002/03 Restated	55,906	57,922	2,312
Provincial Revenue			
Total Operating Expense, Capital Expenditures and Authorized FTEs – 2002/03 Estimates	45,279	11,200	908
Transfer from Ministry of Finance			
Internal audit funding	60	—	—
Transfer from Ministry of Health Services			
Medical Services Plan billings and collection functions	5,373	1,030	36
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(2,900)	(7)
Transfer to Other Appropriations - Contingencies, All Ministries and New Programs			
Capital city allowance, ministerial travel between riding/constituency	(73)	—	—
Total Operating Expense, Capital Expenditures and Authorized FTEs – 2002/03 Restated	50,639	10,330	937

Schedule A

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2002/03

	Operating Expense $000	Capital Expenditures $000	FTEs
Public Safety and Solicitor General			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	506,491	7,446	2,759
Transfer from Office of the Premier			
One FTE	64	—	1
Transfer from Ministry of Attorney General			
Drug Court	42	—	2
E-mail and network costs	114	—	—
Office for Children and Youth funding to provide for fatality reviews	200	—	2
Transfer from Ministry of Health Services			
Two FTEs	—	—	2
Transfer from Ministry of Transportation			
Integration of public safety within government	4,108	250	61
Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	17	—	—
Transfer to Ministry of Attorney General			
Amortization budget	(33)	—	—
Communication support	(50)	—	—
Funding for information technology systems services	(600)	—	—
Office of the Superintendent of Motor Vehicles	(492)	—	(6)
Transfer to Ministry of Children and Family Development			
Washoon camp property	(103)	—	—
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	—	(8)
Transfer to Other Appropriations - Public Sector Employers' Council			
Funding for employer association	(42)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	509,496	7,696	2,814
Skills Development and Labour			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	28,728	1,330	478
Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	72	—	—
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(179)	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	28,800	1,351	478
Sustainable Resource Management			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	117,770	25,088	1,385
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(473)	(90)
Transfer to Ministry of Water, Land and Air Protection			
Park land, ecological reserves and critical fish and wildlife conservation projects	(267)	(16,500)	(3)
Transfer to Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	(6)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	117,497	8,115	1,292

Schedule A

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2002/03

	Operating Expense $000	Capital Expenditures $000	FTEs
Transportation			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	738,505	8,750	1,695
Transfer from Office of the Premier			
One FTE	45	—	1
Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs			
Inland ferries	200	—	—
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(635)	(52)
Transfer to Ministry of Public Safety and Solicitor General			
Integration of public safety within government	(4,108)	(250)	(61)
Transfer to Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	(10)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	734,632	7,865	1,583
Water, Land and Air Protection			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	162,494	18,800	1,138
Transfer from Ministry of Sustainable Resource Management			
Park land, ecological reserves and critical fish and wildlife conservation projects	287	16,500	3
Transfer to Ministry of Forests			
Centralization of library resources	(204)	—	(1)
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(5,746)	—
Transfer to Other Appropriations - Contingencies (All Ministries) and New Programs			
Capital city allowance, ministerial travel between Victoria/constituency	(23)	—	—
Restatement for parks, hunting and angling fees recoveries	(13,976)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	148,558	29,554	1,140
Other Appropriations - Contingencies (All Ministries) and New Programs			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	210,000	20,000	—
Transfer to Ministries			
Capital city allowance, ministerial travel between Victoria/constituency	(1,755)	—	—
Transfer to Ministry of Attorney General			
Child Commissioner's Office	(1,200)	—	—
Transfer to Ministry of Children and Family Development			
School based programs	(31,000)	—	—
Transfer to Ministry of Energy and Mines			
Offshore Oil and Gas	(2,150)	—	—
Transfer to Ministry of Transportation			
Inland ferries	(200)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	173,695	20,000	—
Other Appropriations - Environmental Assessment Office			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	3,470	112	35
Transfer from Other Appropriations - Environmental Appeal Board and the Forest Appeals Commission			
Environmental Assessment Board	72	—	—
Transfer to Ministry of Management Services			
Support for shared services: human resources, payroll, information systems, printing services	—	(11)	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	3,542	101	35

Schedule A

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2002/03

	Operating Expense $000	Capital Expenditures $000	FTEs
Other Appropriations - Environmental Appeal Board and the Forest Appeals Commission (formerly Environmental Boards and Forest Appeals Commission)			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	1,967	85	11
Transfer to Ministry of Management Services			
Support for shared services, human resources, payroll, information systems, printing services	—	(20)	—
Transfer to Other Appropriations - Environmental Assessment Office			
Environmental Assessment Board	(72)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	1,895	65	11
Other Appropriations - Public Sector Employers' Council			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	1,939	15	13
Transfer from Ministry of Advanced Education			
Funding for employer association	705	—	—
Transfer from Ministry of Attorney General			
Funding for employer association	47	—	—
Transfer from Ministry of Children and Family Development			
Funding for employer association	2,040	—	—
Transfer from Ministry of Community, Aboriginal and Women's Services			
Funding for employer association	205	—	—
Transfer from Ministry of Education			
Funding for employer association	1,250	—	—
Transfer from Ministry of Health Services			
Funding for employer association	8,554	—	—
Transfer from Ministry of Human Resources			
Funding for employer association	10	—	—
Transfer from Ministry of Public Safety and Solicitor General			
Funding for employer association	62	—	—
Transfer to Ministry of Finance			
Funding for Public Sector Employers' Council	(14,812)	(3)	(13)
Transfer to Ministry of Management Services			
Support for shared services, human resources, payroll, information systems, printing services	—	(12)	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	—	—	—
Other Appropriations - Insurance and Risk Management			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	16,715	1,000	28
Transfer to Ministry of Management Services			
Support for shared services, human resources, payroll, information systems, printing services	—	(30)	—
Restatement of Insurance and Risk Management special account recoveries	(16,715)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	—	970	28
Other Appropriations - Office of the Child Youth and Family Advocate			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	—	—	—
Transfer from Officers of the Legislature			
Office of the Child Youth and Family Advocate	1,491	25	14
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	1,491	25	14

Schedule A

CONSOLIDATED REVENUE FUND OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2002/03

	Operating Expense $000	Capital Expenditures $000	FTEs
Other Appropriations - Unclaimed Property			
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Estimates	931	145	4
Transfer to Ministry of Finance			
Unclaimed Property special account	(931)	(145)	(4)
Total Operating Expense, Capital Expenditures, and Authorized FTEs – 2002/03 Restated	—	—	—
All Special Offices, Ministries and Other Appropriations			
Total Consolidated Revenue Fund Operating Expense, Authorized FTEs and Capital Expenditures - 2002/03 Estimates	25,556,000	301,315	31,608
Total Transfers from Special Offices, Ministries and Other Appropriations	279,908	51,058	1,500
Total Transfers to Special Offices, Ministries and Other Appropriations	(279,908)	(51,058)	(1,500)
Restatement for parks, hunting and angling fees recoveries	(13,976)	—	—
Restatement of Insurance and Risk Management special account recoveries	(16,715)	—	—
Total Consolidated Revenue Fund Operating Expense, Authorized FTEs and Capital Expenditures – 2002/03 Restated	25,525,309	301,315	31,608

Schedule B

SPECIAL ACCOUNTS [1] — SUMMARY

(for the Fiscal Year Ending March 31, 2004)

($000)

	Spending Authority Available April 1, 2003	Operating Transactions		General Fund Transfer [2]	Financing Transactions		Working Capital Adjustment [3]	Spending Authority Available March 31, 2004
		Revenue	Expense		Receipts	Disbursements		
Special Accounts								
BC Timber Sales	120,882	281,500	(138,179)	(107,447)	—	(35,290)	153	121,619
Build BC	58,821	—	—	—	—	—	—	58,821
Crown Land Special Account	50,000	65,870	—	(65,770)	900	(1,000)	—	50,000
First Citizens' Fund	15,090	3,962	(3,962)	9,000	—	—	—	24,090
Forest Stand Management Fund	15,377	3,674	(1,490)	—	—	—	—	17,561
Forfeited Crime Proceeds Fund	325	100	—	—	—	—	—	425
Health Special Account	—	147,250	(147,250)	—	—	—	—	—
Industry Training and Apprenticeship	4,806	78,968	(78,438)	—	—	(190)	285	5,431
Inmate Work Program	1,699	1,550	(1,540)	—	—	(93)	47	1,663
Insurance and Risk Management	142,083	3,250	—	—	—	(670)	489	145,152
Livestock Protection	108	20	(20)	—	—	—	—	108
Medical and Health Care Services	306	—	—	—	—	—	—	306
Northern Development Fund	7,457	600	(1,500)	—	—	—	—	6,557
Olympic Arts Fund	5,002	483	(483)	5,000	—	—	—	10,002
Physical Fitness and Amateur Sports Fund	7,175	2,215	(2,215)	5,500	—	—	—	12,675
Provincial Home Acquisition	482,634	25	(25)	—	75	(40)	—	482,669
Provincial Treasury Revenue Program	9,096	310	—	—	—	—	—	9,406
Public Guardian and Trustee of British Columbia	11,029	17,823	(17,351)	—	—	(889)	483	11,095
Purchasing Commission Working Capital Account	—	—	—	—	—	—	—	—
South Moresby Forest Replacement	24,536	711	(3,000)	—	—	—	—	22,247
Sustainable Environment Fund	26,986	31,345	(31,345)	—	—	—	—	26,986
Unclaimed Property	5,000	2,500	(809)	(1,683)	—	(10)	2	5,000
University Endowment Lands Administration	13,251	3,142	(3,142)	—	—	—	—	13,251
Vancouver Island Natural Gas Pipeline	—	—	—	—	—	—	—	—
Victims of Crime Act	20,149	9,500	(7,325)	—	—	—	—	22,324
	1,021,812	654,798	(438,074)	(155,400)	975	(38,182)	1,459	1,047,388
Transfers from Voted Appropriations to Special Accounts [4]								
Industry Training and Apprenticeship	—	(78,438)	78,438	—	—	—	—	—
Public Guardian and Trustee of British Columbia	—	(6,497)	6,497	—	—	—	—	—
	—	(84,935)	84,935	—	—	—	—	—
Total Special Acconts (net of transfers)	1,021,812	569,863	(353,139)	(155,400)	975	(38,182)	1,459	1,047,388

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] General Fund Transfers consist of changes in statutory spending authority.

[3] Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.

[4] Transfers from voted appropriations are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of *Supply Act* requirements shown on page 13.

Schedule C

FINANCING TRANSACTIONS
PREPAID CAPITAL ADVANCES [1]
(for the Fiscal Year Ending March 31, 2004)
($000)

	Receipts	Disbursements	Net Cash Source (Requirement)
Ministry of Advanced Education [2]			
Prepaid Capital Advances	—	212,410	**(212,410)**
Ministry of Education [2]			
Prepaid Capital Advances	—	195,000	**(195,000)**
Ministry of Health Services [2]			
Prepaid Capital Advances	—	202,500	**(202,500)**
Ministry of Transportation [2]			
Prepaid Capital Advances (British Columbia Transit)	—	4,050	**(4,050)**
Prepaid Capital Advances (Rapid Transit Project 2000)	—	42,340	**(42,340)**
Total Prepaid Capital Advances	—	656,300	**(656,300)**

[1] Commencing in 1998/99, loans and capital funding provided to school districts and post secondary institutions are treated, for financial statement reporting purposes, as prepaid capital advances (assets of the Consolidated Revenue Fund (CRF)) and amortized over the useful life of the underlying assets. The amortization period for these advances, on average, approximates 30 years. Commencing with the 2000/01 fiscal year, loans and capital funding provided to British Columbia Transit and health facilities for capital projects are accounted for in the same manner. Since the borrowing for schools, post secondary institutions, public transit and health facilities capital is now raised directly through the CRF, these financial requirements are included in the annual *Supply Act*.

[2] Disbursements by the Ministry of Advanced Education are for capital costs of new buildings, renovations and improvements to universities, colleges, institutes and agencies. Disbursements by the Ministry of Education are for capital costs of new buildings, renovations and improvements to schools and other school district buildings and for bus and equipment purchases. Disbursements by the Ministry of Health Services are for capital costs of new buildings, renovations and improvements for health facilities and agencies. Disbursements by the Ministry of Transportation are for capital expenditures for public passenger transit services, rapid transit in the lower mainland, and capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Schedule D

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES
(for the Fiscal Year Ending March 31, 2004)
($000)

	Land and Land Improvements	Buildings	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges and Ferries	Other	Total
Special Offices and Ministries										
Legislation	—	—	—	284	—	386	—	—	—	670
Officers of the Legislature	—	—	—	28	—	1,269	—	—	—	1,297
Office of the Premier	—	—	—	46	—	563	—	—	—	609
Ministry of Advanced Education	—	—	—	100	—	1,910	560	—	—	2,570
Ministry of Agriculture, Food and Fisheries	—	—	323	161	760	691	55	—	—	1,990
Ministry of Attorney General	—	—	982	390	240	5,501	2,707	—	—	9,820
Ministry of Children and Family Development	—	—	—	550	200	15,000	1,400	—	—	17,150
Ministry of Community, Aboriginal and Women's Services	—	—	—	—	320	3,197	100	—	—	3,617
Ministry of Competition, Science and Enterprise	—	—	—	30	—	622	—	—	—	652
Ministry of Education	—	—	—	300	—	4,629	200	—	—	5,129
Ministry of Energy and Mines	—	—	90	62	30	378	100	—	—	660
Ministry of Finance	—	—	10	262	—	5,295	309	—	—	5,876
Ministry of Forests	—	700	4,790	240	2,200	7,260	500	—	—	15,690
Ministry of Health Planning	—	—	5	20	—	575	—	—	—	600
Ministry of Health Services	—	—	1,843	400	6,000	7,788	—	—	—	16,031
Ministry of Human Resources	—	—	—	3,183	—	11,825	320	—	—	15,328
Ministry of Management Services	—	—	1,889	528	95	55,693	460	—	—	58,665
Ministry of Provincial Revenue	—	—	—	175	—	9,135	424	—	—	9,734
Ministry of Public Safety and Solicitor General	—	—	550	67	1,302	4,316	1,195	—	—	7,430
Ministry of Skills Development and Labour	—	—	—	40	—	3,322	150	—	—	3,512
Ministry of Sustainable Resource Management	—	—	100	110	437	7,595	100	—	—	8,342
Ministry of Transportation	—	350	3,610	80	560	1,850	—	—	—	6,450
Ministry of Water, Land and Air Protection	84,100	—	1,570	—	—	1,250	—	—	—	86,920
Other Appropriations										
Contingencies (All Ministries) and New Programs [1]	—	—	—	—	—	—	—	—	30,000	30,000
Government Restructuring (All Ministries) [1]	—	—	—	—	—	—	10,000	—	5,000	15,000
Environmental Assessment Office	—	—	—	47	—	56	—	—	—	103
Environmental Appeal Board and Forest Appeals Commission	—	—	—	10	—	35	—	—	—	45
Forest Practices Board	—	—	—	25	—	75	—	—	—	100
Insurance and Risk Management	—	—	—	24	—	646	—	—	—	670
Consolidated Revenue Fund Subtotal [2]	84,100	1,050	15,762	7,162	12,144	150,862	18,580	—	35,000	324,660
Taxpayer-Supported Crown Corporations and Agencies [3]	—	105,000	—	—	7,000	—	—	298,000	59,000	469,000
Total	84,100	106,050	15,762	7,162	19,144	150,862	18,580	298,000	94,000	793,660
SUMMARY										
Consolidated Revenue Fund - Voted Appropriations	84,100	1,050	15,669	7,114	12,144	148,471	18,580	—	35,000	322,128
Consolidated Revenue Fund - Special Accounts [4]	—	—	93	48	—	2,391	—	—	—	2,532
Taxpayer-Supported Crown Corporations and Agencies	—	105,000	—	—	7,000	—	—	298,000	59,000	469,000
Total	84,100	106,050	15,762	7,162	19,144	150,862	18,580	298,000	94,000	793,660

[1] Administered by the Minister of Finance.

[2] These expenditures are to provide for the purchase or capital lease of tangible capital assets to be held by the Consolidated Revenue Fund. The acquired tangible capital assets are to assist in the delivery of programs of those offices, ministries and other appropriations.

[3] See Schedule D1.

[4] The capital asset acquisitions of each special account are shown in the capital expenditure section of the *2003/04 Supplement to the Estimates*.

Schedule S1

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES - TAXPAYER-SUPPORTED CROWN CORPORATIONS AND AGENCIES[1]
(for the Fiscal Year Ending March 31, 2004)
($000)

	Buildings	Vehicles	Roads, Bridges and Ferries	Other[1]	Total
Crown Corporations and Agencies					
British Columbia Buildings Corporation	38,000	—	—	—	38,000
BC Transportation Financing Authority	—	—	298,000	—	298,000
British Columbia Transit	—	7,000	—	—	7,000
Vancouver Convention and Exhibition Centre Expansion Project[2]	67,000	—	—	—	67,000
Other	—	—	—	59,000	59,000
Total	105,000	7,000	298,000	59,000	469,000

[1] Represents infrastructure-related capital expenditures, funded through the government's Consolidated Capital Plan, as well as other capital expenditures made by taxpayer-supported Crown corporations and agencies.

[2] The Vancouver Convention and Exhibition Centre Expansion Project will be delivered through a provincial Crown corporation with capital contributions provided by the Ministry of Competition, Science and Enterprise.

Schedule C

FINANCING TRANSACTIONS
LOANS, INVESTMENTS AND OTHER REQUIREMENTS[1]
(for the Fiscal Year Ending March 31, 2004)
($000)

	Receipts	Disbursements	Net Cash Source (Requirement)
Ministry of Advanced Education			
British Columbia Student Loan Program — Loan repayments (receipts) and new loans	8,000	208,945	(199,036)
Ministry of Agriculture, Food and Fisheries			
Agriculture Credit Act — Loan repayments (receipts)	675	—	675
Crop Insurance Stabilization — Premium (receipts) and recoverable advances to the Crop Insurance Trust Fund	3,000	3,000	—
Ministry of Attorney General			
Interest on Trusts and Deposits — Interest on trust funds and deposits belonging to third parties	470	470	—
Treaty Settlement and Implementation Costs — Payments to First Nations in accordance with treaty agreements	—	17,500	(17,500)
Ministry of Children and Family Development			
Human Services Providers Financing Program — Principal repayments (receipts)	6	—	6
Ministry of Energy and Mines			
Columbia Basin Accord — Investment in the Columbia Power Corporation and the Columbia Basin Trust joint venture	—	50,000	(50,000)
Ministry of Forests			
BC Timber Sales (Special Account) — Development of timber for sale in future years	—	34,810	(34,810)
Ministry of Health Services			
Health Innovation Incentive Program — Loan repayments (receipts)	2,334	—	2,334
Ministry of Provincial Revenue			
International Fuel Tax Agreement (Motor Fuel Tax Act) — Moneys collected for and transferred to other jurisdictions	4,800	3,800	800
Land Tax Deferment Act — Repayments of outstanding loans (receipts) and payments to local government for property taxes	14,000	16,900	(2,900)
Provincial Home Acquisition (Special Account) — Repayments of outstanding loans (receipts) and guarantee claims and other disbursements	75	40	35
Ministry of Sustainable Resource Management			
Crown Land Special Account (Special Account) — Loan repayment and over sales deposit (receipts) and land acquisition servicing and development costs	900	1,000	(100)
Consolidated Revenue Fund Subtotal	35,344	337,464	(302,120)
Taxpayer-Supported Crown Corporations and Agencies [2]	—	—	(440,000)
Total	35,344	337,464	(742,120)
Summary			
Voted Appropriations	34,969	302,394	(267,425)
Special Accounts	375	35,070	(34,695)
Taxpayer-Supported Crown Corporations and Agencies	—	—	(440,000)
Total	35,344	337,464	(742,120)

[1] The purpose of this table is to show the receipts and disbursements for financing transactions related to ministry programs or administered by ministries. In order to fully disclose the government's financial transactions and provide documentation for the Supply Act which authorizes financial requirements. Further information on these financing transactions is included in the relevant ministry section of the Estimates.

[2] The total net cash source (requirement) for taxpayer-supported Crown corporation and agency financing transactions is disclosed for information only.

Schedule 7

FINANCING TRANSACTIONS
REVENUE COLLECTED FOR AND TRANSFERRED TO OTHER ENTITIES [1]
For the Fiscal Year Ending March 31, 2004
($000)

	Revenue	Disbursements	Net Cash Source (Requirement)
Ministry of Energy and Mines			
Oil and Gas Commission Act — Fees collected for and transferred to the Oil and Gas Commission	[1] 900	[1] 900	—
Ministry of Provincial Revenue			
British Columbia Transit Act: Motor Fuel Tax — Taxes collected for and transferred to: British Columbia Transit	0.00	0.00	—
Build BC Act: Motor Fuel and Social Services Taxes — Taxes collected for and transferred to: the BC Transportation Financing Authority	419.00	419.00	—
Greater Vancouver Transportation Authority Act: Motor Fuel and Social Service Taxes — Taxes collected for and transferred to: the Greater Vancouver Transportation Authority	(80.60)	(80.60)	—
Rural Area Property Taxes — Taxes collected for and transferred to: rural governments and entities	190.00	190.00	—
Tobacco Tax Amendment Act — Taxes collected for and transferred to: the Cowichan Tribes	2.00	2.00	—
Tourism British Columbia Hotel Room Tax Act — Hotel room taxes collected for and transferred to: Tourism British Columbia	(0.50)	(0.50)	—
Total	430.90	430.90	—

[1] The purpose of this table is to show the receipts and disbursements for financing transactions related to ministry programs, or administered by ministries, in order to not include the government's financial transactions and provide documentation for the Supply Act which authorizes financial requirements. Further information on these financing transactions is included in the appropriate ministry section of the Estimates.

Schedule 6

FULL-TIME EQUIVALENT (FTE) EMPLOYMENT

Full-time equivalent (FTE) employment is the estimate of paid special offices, ministry, taxpayer-supported Crown corporation/agency, and other authority annual staff creation. The Budget Transparency and Accountability Act defines staff creation to include all employees of the entity as paid directly by the taxpayer-supported government reporting entity. The term "full-time equivalent" is defined as the employment of one person for one full year or the equivalent thereof. For example, the employment of two persons for six months each. Ministry and special office FTEs are calculated by summing each special offices and ministry's total hours of permanent, overtime, temporary, seasonal and casual employment paid, or estimated to be paid, for the fiscal year, by the normal paid working hours for one full-time employee for one year. Taxpayer-supported Crown corporation/agency FTEs are estimated in a similar manner. Employees in taxpayer-supported Crown corporations and agencies whose salaries are included in the cost of capital projects are not counted as FTEs in order to maintain consistency between salaries expense and FTEs.

The table below provides a summary of estimated full-time equivalent employment by special office, ministry, and taxpayer-supported Crown corporation/agency for the 2023/24 and 2024/25 fiscal years. The 2023/24 ministry and special office numbers are detailed by office/program and staff numbers among ministries (see Schedule A for a detailed reconciliation). The 2023/24 FTE creation is forecast to be 19,170 FTEs.

	2023/24 Estimate	2024/25 Budget
Legislation	229	229
Officers of the Legislature	182	211
Office of the Premier	65	73
Ministry of Advanced Education	276	277
Ministry of Agriculture, Food and Fisheries	351	329
Ministry of Attorney General	2,514	2,484
Ministry of Children and Family Development	4,888	4,776
Ministry of Community, Aboriginal and Women's Services	867	798
Ministry of Competition, Science and Economy	111	140
Ministry of Education	228	217
Ministry of Energy and Mines	284	276
Ministry of Finance	853	840
Ministry of Forests	2,675	2,775
Ministry of Health Planning	274	274
Ministry of Health Services	2,918	2,928
Ministry of Human Resources	2,568	2,511
Ministry of Management Services	2,233	2,456
Ministry of Provincial Revenue	937	966
Ministry of Public Safety and Solicitor General	2,516	2,527
Ministry of Skills Development and Labour	476	421
Ministry of Sustainable Resource Management	1,252	1,162
Ministry of Transportation	1,363	1,363
Ministry of Water, Land and Air Protection	1,161	1,102
Management of Public Funds and Debt	—	—
Other Appropriations	17	136
Total	31,658	31,825
Taxpayer-Supported Crown Corporations and Agencies		
British Columbia Ferry Corporation	1,632	1,632
Other[1]	2,171	2,171
Total Taxpayer-Supported Crown Corporations and Agencies	3,803	3,803
Regional Authorities[2]	11	11
Total	35,472	35,639

Reflects transfer of BC Ferry Corporation (FTEs) to the new independent British Columbia Ferry Services Inc.

Includes 127 FTEs transferred from the Ministry of Community, Aboriginal and Women's Services to the Royal British Columbia Museum Crown agency which will be established this fiscal year.

In 2023/24, the government significantly underspent to include the Ministry of Children and Family Development (MCFD) growth targets by 670 FTEs.

Includes 150 FTEs transferred from MCFD.

[illegible]

[illegible]

[illegible]	[illegible]		[illegible]
[illegible]	[illegible]		[illegible]
		[illegible]	
(460.00)	(300.00)	[illegible]	(295.00)
4.00	(2.00)	[illegible]	7.00
(485.00)	(488.00)	[illegible]	(481.00)
(281.00)	(289.00)	[illegible]	(8.00)
(1,302.00)	(791.00)	[illegible]	(83.00)
(86.00)	(0.00)	[illegible]	(86.00)
(76.00)	(62.00)	[illegible]	(76.00)
(1,464.00)	(1,331.00)	[illegible]	(1,444.00)
(76.00)	(0.00)	[illegible]	(76.00)
(1,231.00)	(1,190.00)	[illegible]	(1,231.00)
(2,131.00)	(2,170.00)	[illegible]	(2,131.00)
(3,361.00)	(3,361.00)	[illegible]	(3,361.00)
(22.00)	(164.00)	[illegible]	(175.00)
(5,514.00)	(5,697.00)	[illegible]	(5,514.00)
		[illegible]	
		[illegible]	
(144.00)	(166.00)	[illegible]	(166.00)
(53.00)	(66.00)	[illegible]	(53.00)
(96.00)	(93.00)	[illegible]	(93.00)
(293.00)	(325.00)	[illegible]	(312.00)
(312.00)	(332.00)	[illegible]	(312.00)
(605.00)	(657.00)	[illegible]	(624.00)
(50.00)	(50.00)	[illegible]	(50.00)
(655.00)	(707.00)	[illegible]	(674.00)

[illegible]

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[illegible]

[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

Schedule 1

SUMMARY OF GROSS FISCAL ACCOUNTABILITY FOR OPERATING EXPENSES - (Continued)

For the Fiscal Year Ending March 31, 2004

($000)

Minister Responsible	Ministry and Other Appropriations	2003/04 Total Operating Expenses (Net)	2003/04 Estimated Amount
Minister of Skills Development and Labour	Ministry of Skills Development and Labour	25,637	25,637
Minister of Sustainable Resource Management	Ministry of Sustainable Resource Management	82,297	
	Environmental Assessment Office	2,897	85,194
Minister of Transportation	Ministry of Transportation	634,368	634,368
Minister of Water, Land and Air Protection	Ministry of Water, Land and Air Protection	130,057	
	Environmental Appeal Board and Forest Appeals Commission [1]	1,047	131,104
	Total Estimated Amount		**24,914,890**
	Not Applicable		
	Legislation	42,905	
	Officers of the Legislature	22,709	
	Minister of Provincial Revenue [2]	49,642	
	Total 2003/04 Estimates	25,034,000	

[1] The Ministers of Forests and Water, Land and Air Protection each have operating expense accountability for the Administration and Support Services of Vote 48. Environmental Appeal Board and Forest Appeals Commission therefore, those funds have been allocated on a pro-rata basis.

[2] The 2003/04 estimated amounts for the Ministers of Health Planning and Health Services will be augmented by additional federal funding arising from the First Ministers' Accord on Health Care Reform. Supplementary Estimates in the amount of the additional federal funding will be presented to the Legislature once details of the federal funding are finalized.

[3] Under Section 9.2 of the Balanced Budget and Ministerial Accountability Act, the Minister of Provincial Revenue is accountable for earning $34 million in incremental new net revenue over the 2001/02 base year from audit and revenue compliance related activity in 2003/04.

Schedule 2

ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT [1,2]

Estimates [1] 2002/03 $000	Revised Forecast [1] 2002/03 $000		Estimates 2003/04 $000
		Revenue Summary [2]	
12,588,000	11,911,000	Taxation Revenue	12,755,000
2,840,000	2,974,000	Natural Resource Revenue	3,387,000
2,175,000	2,207,000	Other Revenue	2,294,000
1,420,000	1,498,000	Contributions from Crown Corporations	1,205,000
2,986,000	3,498,000	Contributions from the Federal Government	3,625,000
22,008,000	22,079,000	Total Consolidated Revenue Fund Revenue	23,246,000
		Expense Summary [3]	
		Special Offices and Ministries	
47,249	38,249	Legislation	42,955
30,122	26,122	Officers of the Legislature	22,709
47,062	45,062	Office of the Premier	52,270
1,899,007	1,899,007	Ministry of Advanced Education	1,899,987
64,081	64,081	Ministry of Agriculture, Food and Fisheries	49,153
558,514	540,514	Ministry of Attorney General	505,845
1,587,544	1,587,544	Ministry of Children and Family Development	1,401,472
652,564	641,564	Ministry of Community, Aboriginal and Women's Services	665,551
51,389	49,389	Ministry of Competition, Science and Enterprise	114,706
4,859,626	4,859,626	Ministry of Education	4,959,939
52,342	52,342	Ministry of Energy and Mines	56,631
57,588	57,588	Ministry of Finance	54,870
621,262	621,262	Ministry of Forests	564,599
23,180	23,180	Ministry of Health Planning	24,154
10,185,966	10,185,966	Ministry of Health Services	10,185,347
1,671,801	1,518,801	Ministry of Human Resources	1,417,483
55,585	55,585	Ministry of Management Services	46,679
50,696	3,696	Ministry of Provincial Revenue	49,642
509,436	509,436	Ministry of Public Safety and Solicitor General	506,684
28,800	25,800	Ministry of Skills Development and Labour	25,637
117,497	117,497	Ministry of Sustainable Resource Management	92,297
734,632	734,632	Ministry of Transportation	634,366
148,558	148,558	Ministry of Water, Land and Air Protection	130,057
920,000	730,000	Management of Public Funds and Debt	926,000
598,448	947,137	Other Appropriations [4]	455,637
—	275,000	Forestry Restructuring	—
21,529,309	25,368,000	Total Consolidated Revenue Fund Expense	23,034,000
478,309	(3,319,000)	Consolidated Revenue Fund Operating Result	(1,788,000)

NOTES

[1] The 2002/03 Estimates and Revised Forecast amounts have been restated to be consistent with the *2003/04 Estimates* presentation. Schedule 4 presents a detailed reconciliation of all expense restatements.

[2] Excludes revenue collected on behalf of, and transferred to, Crown corporations and agencies, and other entities (see Schedule 6).

[3] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund.

[4] See page 13 for details on Other Appropriations.

Schedule K

TAXPAYER-SUPPORTED CROWN CORPORATIONS AND AGENCIES
ESTIMATED REVENUES AND EXPENSES
$000

	2002/03 Estimates			2002/03 Revised Forecast			2003/04 Estimates		
	Revenue	Expenses	Net Income	Revenue	Expenses	Net Income	**Revenue**	**Expenses**	**Net Income**
British Columbia Buildings Corporation	434,000	400,000	34,000	475,000	440,000	35,000	448,000	410,000	38,000
British Columbia Ferry Corporation	481,000	465,000	16,000	487,000	463,000	24,000	—	—	—
BC Transportation Financing Authority	409,000	465,000	(56,000)	411,000	431,000	(20,000)	597,000	545,000	52,000
British Columbia Housing Management Commission	255,000	255,000	—	274,000	274,000	—	279,000	279,000	—
British Columbia Transit	151,000	151,000	—	145,000	145,000	—	145,000	145,000	—
Legal Services Society	76,000	76,000	—	76,000	80,000	(4,000)	67,000	63,000	4,000
Canadian Blood Services	133,000	132,000	1,000	125,000	125,000	—	123,000	123,000	—
British Columbia Assessment Authority	66,000	66,000	—	66,000	64,000	2,000	66,000	67,000	(1,000)
Forensic Psychiatric Services Commission	50,000	50,000	—	50,000	50,000	—	54,000	54,000	—
Pacific National Exhibition	35,000	34,000	1,000	33,000	33,000	—	34,000	33,000	1,000
B.C. Pavilion Corporation	32,000	32,000	—	31,000	31,000	—	35,000	33,000	2,000
Tourism British Columbia	30,000	32,000	(2,000)	32,000	35,000	(3,000)	33,000	34,000	(1,000)
British Columbia Securities Commission	20,000	27,000	(7,000)	18,000	27,000	(9,000)	22,000	27,000	(5,000)
Land and Water British Columbia Inc.	23,000	23,000	—	30,000	31,000	(1,000)	32,000	31,000	1,000
Other Taxpayer-Supported Crown Corporations	145,000	134,000	11,000	199,000	193,000	6,000	220,000	142,000	78,000
Taxpayer-Supported Crown Corporations	2,340,000	2,342,000	(2,000)	2,452,000	2,422,000	30,000	2,155,000	1,986,000	169,000
Grants to agencies and other internal transfers[1]	(935,000)	(28,000)	(907,000)	(1,021,000)	49,000	(1,070,000)	(1,008,000)	(31,000)	(977,000)
Consolidated Taxpayer-Supported Crown Corporations	1,405,000	2,314,000	(909,000)	1,431,000	2,471,000	(1,040,000)	1,147,000	1,955,000	(808,000)

NOTES

[1] This adjustment eliminates grants and other payments between Crown corporations and agencies and the Consolidated Revenue Fund to avoid double counting.

Schedule L

REGIONAL AUTHORITIES
ESTIMATED REVENUES AND EXPENSES
$000

	2002/03 Estimates			2002/03 Revised Forecast			2003/04 Estimates		
	Revenue	Expenses	Net Income	Revenue	Expenses	Net Income	**Revenue**	**Expenses**	**Net Income**
Regional Authorities									
Ministry of Children and Family Development									
Governance Authorities [1]	—	—	—	3,000	3,000	—	283,000	283,000	—
Sub total	—	—	—	3,000	3,000	—	283,000	283,000	—
Grants to agencies and other internal transfers [2]	—	—	—	(3,000)	—	(3,000)	(283,000)	—	(283,000)
Regional Authorities	—	—	—	—	3,000	(3,000)	—	283,000	(283,000)

NOTES

During 2003/04 to 2005/06, the Ministry of Children and Family Development will transfer authority for services in its Community Living Services and Child and Family Development programs to new governance structures. These authorities will be responsible for directing operations and managing funds and services, however government will retain responsibility for funding, performance agreements, monitoring and assessing accountabilities of the authorities.

This adjustment eliminates grants and other payments between the regional authorities and the Consolidated Revenue Fund to avoid double counting.

Schedule M

ESTIMATED REVENUE BY SOURCE
$millions

	Taxation	Natural Resources	Fees & Licences	Investment Earnings	Miscellaneous	Contribution from Gov't Enterprises	Contribution from Federal Gov't	Total
Consolidated Revenue Fund	12,755	3,367	2,016	64	214	1,205	3,625	23,246
Accounting Adjustments						(184)		(184)
Contributions from Crown corporations						(1,205)		(1,205)
Expenses recovered from external entities	72	11	143	649	284	184	272	1,615
	12,827	3,378	2,159	713	498	-	3,897	23,472
British Columbia Buildings Corporation				9	439			448
British Columbia Ferry Corporation								-
BC Transportation Financing Authority	418				179			597
British Columbia Housing Management Commission				3	187		89	279
British Columbia Transit	8		40	1	96			145
Legal Services Society					67			67
Canadian Blood Services					123			123
British Columbia Assessment Authority	62				4			66
Other Crown corporations and agencies	26	18	63	11	306	-	6	430
	514	18	103	24	1,401	-	95	2,155
Grants to agencies and other internal transfers				(9)	(999)			(1,008)
Taxpayer-Supported Crown Corporations	514	18	103	15	402	-	95	1,147
Regional Authorities	-	-	-	-	283	-	-	283
	-	-	-	-	283	-	-	283
Grants to agencies and other internal transfers					(283)			(283)
Regional Authorities	-	-	-	-	-	-	-	-
BC Hydro						(70)		(70)
BC Liquor Distribution						655		655
BC Lottery Corp						725		725
BC Rail						61		61
Insurance Corp of BC						45	-	45
Other Self-supported Crown Corporations	-	-	-	-	-	5	-	5
	-	-	-	-	-	1,421	-	1,421
Accounting Adjustments	-	-	-	-	-	(40)	-	(40)
Net earnings of Self-Supported Crown Corporations	-	-	-	-	-	1,381	-	1,381
Total Revenue by Source	13,341	3,396	2,262	728	900	1,381	3,992	26,000

NOTES

The Estimated Revenue by Source schedule is presented for information purposes. The schedule provides further revenue detail of the Government Reporting Entity. Adjustments are required to make Crown corporation accounting policies consistent with government accounting policies, to eliminate Crown corporation and regional authority revenue received from the province, to eliminate dividends from self-supported Crown corporations to avoid double counting, and to gross up revenue for recoveries received from external sources. Figures have been rounded to the nearest million.

ESTIMATED EXPENSE BY FUNCTION
$millions

	Health	Social Services	Education	Protection of persons & property	Trans-portation	Natural resources	Other	General government	Interest	Total
Legislation								43		43
Officers of the Legislature				5				18		23
Office of the Premier								52		52
Advanced Education			1,899							1,899
Agriculture, Food & Fisheries						49				49
Attorney General		64		387		10		45		506
Children and Family Development	108	1,234	37	72						1,451
Community, Aboriginal & Women's Services		186		81		7	391			665
Competition, Science and Enterprise						115				115
Education			4,860							4,860
Energy & Mines						57				57
Finance				6				49		55
Forests						565				565
Health Planning	24									24
Health Services	10,185									10,185
Human Resources	91	1,216	110							1,417
Management Services								47		47
Provincial Revenue								50		50
Public Safety & Solicitor General				507						507
Skills Development & Labour				26						26
Sustainable Resource Management						92				92
Transportation				1	833					834
Water, Land & Air Protection						119	11			130
Management of Public Funds & Debt									926	926
BC Family Bonus		85								85
Contingencies							170			170
Restructuring							190			190
Other appropriations	-	-	-	2	-	9	-	-	-	11
Consolidated Revenue Fund	10,408	2,785	6,906	1,087	833	1,023	762	304	926	25,034
Grants to agencies and other internal transfers	(63)	(346)	-	(11)	(92)	(84)	(491)	-	-	(1,087)
Expenses recovered from external entities	209	71	29	306	63	63	63	162	649	1,615
	10,554	2,510	6,935	1,382	804	1,002	334	466	1,575	25,562
British Columbia Buildings Corporation							410			410
British Columbia Ferry Corporation										-
BC Transportation Financing Authority					545					545
British Columbia Housing Management Commission							279			279
British Columbia Transit					145					145
Legal Services Society		63								63
Canadian Blood Services	123									123
British Columbia Assessment Authority							67			67
Other	54	-	1	46	28	134	91	-	-	354
	177	63	1	46	718	134	847	-	-	1,986
Other internal transfers	(13)	-	-	-	(168)	(9)	(58)	-	217	(31)
Taxpayer-Supported Crown Corporations	164	63	1	46	550	125	789	-	217	1,955
Regional Authorities	-	283	-	-	-	-	-	-	-	283
Regional Authorities	-	283	-	-	-	-	-	-	-	283
Total Expense by Function	10,718	2,856	6,936	1,428	1,354	1,127	1,123	466	1,792	27,800

NOTES

The Estimated Expense by Function schedule is presented for information purposes. The schedule provides further expense detail of the Government Reporting Entity. Adjustments are required to make Crown corporation accounting policies consistent with government accounting policies, to eliminate Crown corporation expenses paid to the province to avoid double counting, and to gross up expenses for recoveries received from external sources. Figures have been rounded to the nearest million.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS
OPERATING EXPENSES

Voted expenses for special offices, ministries and other appropriations are presented in the *Estimates* on the basis of a group account classification system. Each group account represents a broad category of expense and is comprised of several specific components (standard objects of expense). A supplementary publication, *Supplement to the Estimates*, provides detail for each special office, ministry and other appropriation at the standard object of expense level. The account classification system is described below in more detail.

Salaries and Benefits

- *Base Salaries* – includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits* – includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities* – includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts – Fees and Expenses* – includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services* – includes central agency charges to ministries for services such as human resources, legal services, internal audit, payroll, corporate accounting system and common information technology services.
- *Professional Services* – includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems – Operating* – includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses* – includes supplies and services required for the operation of offices.
- *Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies* – includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges* – includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges* – includes payments to the British Columbia Buildings Corporation or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS – *Continued*

Government Transfers

- *Transfers – Grants* – includes discretionary grants to individuals, businesses, non-profit associations and others, where there are no contractual requirements.
- *Transfers – Entitlements* – includes non-discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers – Agreements* – includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

Other Expenses

- *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses* – includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund* – includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- *Recoveries External to the Consolidated Revenue Fund* – includes costs and amounts recovered from government corporations and agencies; the offset for commissions paid for the collection of government revenues and accounts; and the write-off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

CAPITAL EXPENDITURES

Capital expenditures for special offices, ministries and other appropriations are presented in the Estimates under Capital Expenditures and in Schedule D. The *Supplement to the Estimates* provides detail for each special office, ministry and other appropriation at the standard object of capital expenditure level. The category of assets is described below.

- *Land* – includes the purchased or acquired value for parks and other recreation land, and land directly associated with capitalized infrastructure (buildings, ferries and bridges); but does not include land held for resale.
- *Land Improvements* – includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings* – includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment* – includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment* – includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles* – includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems* – includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements* – includes the cost or capital lease cost of improvements to leased space.
- *Roads* – includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Other* – includes capital expenditures which cannot be reasonably allocated to another standard object of capital expenditure.